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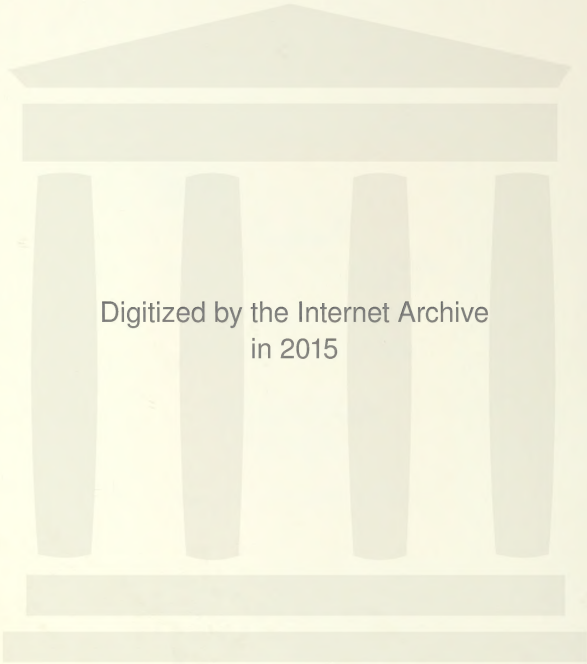

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San Francisco Assessment Appeals Board
Journal of Proceedings
(Combined Agendas and Minutes)
October - December
1997

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ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
October 6, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 95-2158
APPLICANT: TKK Associates
CURRENT ASSESSMENT:$31,573,833-APPLICANT OPINION:$20,000,000
Board Members: Brady, Trevino, and Miles

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The minutes for Board 1 for this meeting
are not available.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 6, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-0365 (POSTPONEMENT)
APPLICANT: HARVEY P. SEGALOVE
PARCEL ADDRESS: 1911 DIAMOND ST.

3) APPLICATION 96-1492 (STIPULATION)
APPLICANT: ROBERT H. PERKINS
PARCEL ADDRESS: 1450 DONNER AVE.

4) APPLICATION 96-1592 (POSTPONEMENT)
APPLICANT: B C GOLDEN GATE, LLC #670
PARCEL ADDRESS: 2100 MARKET ST

5) APPLICATION 96-1593 (POSTPONEMENT)
APPLICANT: SIZZLER INTERNATIONAL INC. #1987
PARCEL ADDRESS: 1499 WEBSTER ST

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 6, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

6) APPLICATION 96-1594 (POSTPONEMENT)
APPLICANT: ROSS STORES INC. #312
PARCEL ADDRESS: 1645 VAN VESS AVE

7) APPLICATION 96-1595 (POSTPONEMENT)
APPLICANT: ROSS STORES INC#126
PARCEL ADDRESS: 5200 GEARY ST

8) APPLICATION 96-1596 (POSTPONEMENT)
APPLICANT: ROSS STORES INC. #125
PARCEL ADDRESS: 799 MARKET ST

9) APPLICATION 96-1597 (POSTPONEMENT)
APPLICANT: CALA FOODS INC. #805
PARCEL ADDRESS: 1336 POST ST

10) APPLICATION 96-1598 (POSTPONEMENT)
APPLICANT: CALA FOODS INC. #357
PARCEL ADDRESS: 18000 FOLSOM

11) APPLICATION 96-1599 (POSTPONEMENT)
APPLICANT: BOSTON MARKET INC. #1298
PARCEL ADDRESS: 1559 SLOAT BLVD

12) APPLICATION 96-1600 (POSTPONEMENT)
APPLICANT: BOSTON MARKET INC. #811
PARCEL ADDRESS: 2175 CHESTNUT ST

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 6, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

13) APPLICATION 96-1601 (POSTPONEMENT)
APPLICANT: CALA FOODS, INC. #351
PARCEL ADDRESS: 345 WILLIAMS AVE

9:30 A.M. (ALL DAY)

14) Hearing, discussion, and possible action involving:
APPLICATION 96-0160
APPLICANT: BEN Y. HUEY
PARCEL ADDRESS: 660 4TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $380,239 - APPLICANT'S OPINION: $328,000
TAXABLE YEAR: 96/97

15) Hearing, discussion, and possible action involving:
APPLICATION 96-0180
APPLICANT: HOWARD HUNG
PARCEL ADDRESS: 1862 47TH AVE
TOPIC:
CURRENT ASSESSMENT: $188,146 - APPLICANT'S OPINION: $163,146
TAXABLE YEAR: 95/96

16) Hearing, discussion, and possible action involving:
APPLICATION 96-0459
APPLICANT: PETER C. WAN
PARCEL ADDRESS: 854 31ST AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $417,453 - APPLICANT'S OPINION: $335,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 6, 1997

9:30 A.M. (ALL DAY cont.)

17) Hearing, discussion, and possible action involving:
APPLICATION 96-0488
APPLICANT: MICHAEL KEENAN
PARCEL ADDRESS: 236 BROAD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $186,171 - APPLICANT'S OPINION: $130,000
TAXABLE YEAR: 96/97

18) Hearing, discussion, and possible action involving:
APPLICATION 96-0783
APPLICANT: OOI M. PHUA
PARCEL ADDRESS: 30 BEMIS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $372,172 - APPLICANT'S OPINION: $326,000
TAXABLE YEAR: 96/97

19) Hearing, discussion, and possible action involving:
APPLICATION 96-1140
APPLICANT: WARREN LI
PARCEL ADDRESS: 455 SCOTT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $621,312 - APPLICANT'S OPINION: $439,000
TAXABLE YEAR: 96/97

20) Hearing, discussion, and possible action involving:
APPLICATION 96-1494
APPLICANT: PAGEMART INC.
PARCEL ADDRESS: 274 BRANNAN ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $821,914 - APPLICANT'S OPINION: $357,322
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 6, 1997

9:30 A.M. (ALL DAY cont.)

21) Hearing, discussion, and possible action involving:
APPLICATION 96-1562
APPLICANT: TAYLOR LONG
PARCEL ADDRESS: 120 PARQUE DRIVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $204,113 - APPLICANT'S OPINION: $180,000
TAXABLE YEAR: 96/97

22) Hearing, discussion, and possible action involving:
APPLICATION 96-1722
APPLICANT: BEATRICE CUMMINGS
PARCEL ADDRESS: 4619 18TH ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $400,000 - APPLICANT'S OPINION: $211,000
TAXABLE YEAR: 95/96

23) Hearing, discussion, and possible action involving:
APPLICATION 96-1735
APPLICANT: KUNG-KAY CHIU
PARCEL ADDRESS: 435 31ST AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $564,718 - APPLICANT'S OPINION: $520,965
TAXABLE YEAR: 96/97

24) Hearing, discussion, and possible action involving:
APPLICATION 96-1736
APPLICANT: KUNG-KAY CHIU
PARCEL ADDRESS: 435 31ST AVE.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $564,718 - APPLICANT'S OPINION: $520,965
TAXABLE YEAR: 93/94

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 6, 1997

9:30 A.M. (ALL DAY cont.)

25) Hearing, discussion, and possible action involving:
APPLICATION 96-1770
APPLICANT: FRED W. TAYLOR
PARCEL ADDRESS: 998 DIVISADERO ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,608,145 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 96/97

1:30 P.M.

26) Hearing, discussion, and possible action involving:
APPLICATION 96-1465
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 255 12TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $5,398,363 - APPLICANT'S OPINION: $2,595,100
TAXABLE YEAR: 96/97

27) Hearing, discussion, and possible action involving:
APPLICATION 96-1468
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 600 CLEMENT ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,672,130 - APPLICANT'S OPINION: $585,100
TAXABLE YEAR: 96/97

28) Hearing, discussion, and possible action involving:
APPLICATION 96-1470
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 1450 NORIEGA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,252,363 - APPLICANT'S OPINION: $685,100
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 6, 1997

1:30 P.M. (cont.)

29) Hearing, discussion, and possible action involving:
APPLICATION 96-1474
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 501 CASTRO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,231,332 - APPLICANT'S OPINION: $445,100
TAXABLE YEAR: 96/97

30) Hearing, discussion, and possible action involving:
APPLICATION 96-1475
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 501 CASTRO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,378,187 - APPLICANT'S OPINION: $495,100
TAXABLE YEAR: 96/97

31) Hearing, discussion, and possible action involving:
APPLICATION 96-1476
APPLICANT: BANK OF AMERICA
PARCEL ADDRESS: 501 CASTRO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $423,623 - APPLICANT'S OPINION: $150,100
TAXABLE YEAR: 96/97

32) Hearing, discussion, and possible action involving:
APPLICATION 96-1477
APPLICANT: FIREMAN'S FUND INSURANCE CO.
PARCEL ADDRESS: 1 MARKET
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,383,297 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 96/97

1:30 P.M. (cont.)

33) Hearing, discussion, and possible action involving:
APPLICATION 96-1479
APPLICANT: GRAHAM & JAMES LLP
PARCEL ADDRESS: 1 MARITIME PLAZA
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,442,283 - APPLICANT'S OPINION: $900,100
TAXABLE YEAR: 96/97

34) Hearing, discussion, and possible action involving:
APPLICATION 96-1481
APPLICANT: SEDGWICK, DETERT, MORAN & ARNOLD
PARCEL ADDRESS: 1 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $4,272,964 - APPLICANT'S OPINION: $1,100,100
TAXABLE YEAR: 96/97

35) Hearing, discussion, and possible action involving:
APPLICATION 96-1482
APPLICANT: THELEN, MARRIN, JOHNSON & BRIDGES
PARCEL ADDRESS: 2 EMBARCADERO CTR. #2200
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $5,234,896 - APPLICANT'S OPINION: $1,401,000
TAXABLE YEAR: 96/97

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, October 6, 1997 at 9:35 a.m.

Present: Lawrence Lee, Irma Ramirez-Tom, and Elizabeth McQuiston

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0160	Ben Y. Huey	A.V. Lowered (Board)
96-0459	Peter C.Wan	A.V. Lowered (Board)
96-0488	Michael Keenan	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1592	B C Golden Gate, LLC	Postponed
96-1593	Sizzler International Inc.	Postponed
96-1594	Ross Stores Inc.	Postponed
96-1595	Ross Stores Inc.	Postponed
96-1596	Ross Stores Inc.	Postponed
96-1597	Cala Foods Inc.	Postponed
96-1598	Cala Foods Inc.	Postponed
96-1599	Boston Market Inc.	Postponed
96-1600	Boston Market Inc.	Postponed
96-1601	Cala Foods, Inc.	Postponed
96-0180	Howard Hung	Denied (no-show)

No.	Name	Disposition
96-0783	Ooi M. Phua	Denied (no-show)
96-1140	Warren Li	Denied (no-show)
96-1494	Pagemark Inc.	Postponed
96-1562	Taylor Long	Denied (no-show)
96-1722	Beatrice Cummings	Withdrawn
96-1735	Kung-Kay Chiu	Withdrawn
96-1736	Kung-Kay Chiu	Withdrawn
96-1770	Fred W. Taylor	Stipulation approved

RECESS

There being no further business, the Board, at the hour of 10:50 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Lawrence Lee, Elizabeth McQuiston, and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The Journal of Proceedings for August 25, 1997 was approved as submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1465	Bank of America	Withdrawn
96-1468	Bank of America	A.V. Lowered (Assessor)
96-1470	Bank of America	Withdrawn
96-1474	Bank of America	A.V. Lowered (Assessor)
96-1475	Bank of America	A.V. Lowered (Assessor)
96-1476	Bank of America	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1477	Fireman's Fund Insurance Co.	Postponed
96-1479	Graham and James LLP	Withdrawn
96-1481	Sedgwick, Detert, Moran, & Arn	Postponed
96-1482	Thelen, Marrin, Johnson & Bri	Postponed

RECESS

There being no further business, the Board, at the hour of 2:20 p.m., recessed to reconvene Monday, October 20, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 6, 1997 was approved as submitted by Board 2 on October 20, 1997.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 95-1318 (POSTPONEMENT)
APPLICANT: MACY'S WEST, INC.
PARCEL ADDRESS: 121 STOCKTON ST.

3) APPLICATION 95-1319 (POSTPONEMENT)
APPLICANT: MACY'S WEST, INC.
PARCEL ADDRESS: 200 PAUL AVE.

4) APPLICATION 95-1320 (POSTPONEMENT)
APPLICANT: MACY'S WEST, INC.
PARCEL ADDRESS: 120 O'FARRELL ST.

5) APPLICATION 95-1336 (POSTPONEMENT)
APPLICANT: PHOEBE COWLES
PARCEL ADDRESS: 2006 WASHINGTON ST.

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

6) APPLICATION 96-1492 (STIPULATION)
APPLICANT: ROBERT H. PERKINS
PARCEL ADDRESS: 1450 DONNER AVE.

7) APPLICATION 96-1551 (STIPULATION)
APPLICANT: VIRGINIA K. CHUI
PARCEL ADDRESS: 601 VAN NESS AVE. #210

8) APPLICATION 96-1834 (POSTPONEMENT)
APPLICANT: ALRICH PARTNERS
PARCEL ADDRESS: 540 MARKET ST

9:30 A.M. (ALL DAY)

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1555
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS: STONESTOWN GALLERIA
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $98,701 - APPLICANT'S OPINION: $18,936
TAXABLE YEAR: 95/96

10) Hearing, discussion, and possible action involving:
APPLICATION 95-1556
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS: STONESTOWN GALLERIA
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $69,639,264 - APPLICANT'S OPINION: $67,000,000
TAXABLE YEAR: 95/96

#2

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1997

9:30 A.M. (ALL DAY cont.)

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1557
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $11,878,696 - APPLICANT'S OPINION: $9,977,740
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1558
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,332,595 - APPLICANT'S OPINION: $1,826,061
TAXABLE YEAR: 95/96

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1559
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $780,167 - APPLICANT'S OPINION: $147,894
TAXABLE YEAR: 95/96

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1560
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $526,789 - APPLICANT'S OPINION: $495,600
TAXABLE YEAR: 95/96

#2

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1997

9:30 A.M. (ALL DAY cont.)

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1561
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $96,858 - APPLICANT'S OPINION: $18,936
TAXABLE YEAR: 95/96

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1562
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $31,839 - APPLICANT'S OPINION: $31,000
TAXABLE YEAR: 95/96

17) Hearing, discussion, and possible action involving:
APPLICATION 95-1563
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $45,425,597 - APPLICANT'S OPINION: $38,700,000
TAXABLE YEAR: 95/96

18) Hearing, discussion, and possible action involving:
APPLICATION 95-1564
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $3,892,593 - APPLICANT'S OPINION: $3,300,000
TAXABLE YEAR: 95/96

#2

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 7, 1997

9:30 A.M. (ALL DAY cont.)

19) Hearing, discussion, and possible action involving:
APPLICATION 95-1565
APPLICANT: STONESTOWN DEV. CORP.
PARCEL ADDRESS:
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $31,612,575 - APPLICANT'S OPINION: $11,444,400
TAXABLE YEAR: 95/96

20) Hearing, discussion, and possible action involving:
APPLICATION 96-2134
APPLICANT: STONESTOWN DEV. CORPORATION
PARCEL ADDRESS: 20245 WINSTON DRIVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $15,693,236 - APPLICANT'S OPINION: $9,977,740
TAXABLE YEAR: 95/96

21) Hearing, discussion, and possible action involving:
APPLICATION 96-2135
APPLICANT: STONESTOWN DEV. CORPORATION
PARCEL ADDRESS: 3251 20TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $98,134,578 - APPLICANT'S OPINION: $67,000,000
TAXABLE YEAR: 95/96

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, October 7, 1997 at 9:40 a.m.

Present: Owen Brady, Peter Fatooh, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journal of Proceedings for September 12, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1555	Stonestown Dev. Corp.	Continued to p.m.
95-1556	Stonestown Dev. Corp.	Continued to p.m.
95-1557	Stonestown Dev. Corp.	Continued to p.m.
95-1558	Stonestown Dev. Corp.	Continued to p.m.
95-1559	Stonestown Dev. Corp.	Continued to p.m.
95-1560	Stonestown Dev. Corp.	Continued to p.m.
95-1561	Stonestown Dev. Corp.	Continued to p.m.
95-1562	Stonestown Dev. Corp.	Continued to p.m.
95-1563	Stonestown Dev. Corp.	Withdrawn
95-1564	Stonestown Dev. Corp.	Withdrawn
95-1565	Stonestown Dev. Corp.	Continued to p.m.
96-2134	Stonestown Dev. Corp.	Withdrawn
96-2135	Stonestown Dev. Corp.	Withdrawn

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1318	Macy's West, Inc.	Postponed
95-1319	Macy's West, Inc.	Postponed

No.	Name	Disposition
95-1320	Macy's West, Inc.	Postponed
95-1336	Phoebe Cowles	Postponed
95-1492	Robert H. Perkins	Postponed
96-1551	Virginia K. Chui	Postponed

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady, Peter Fatooh, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1555	Stonestown Dev. Corp.	A.V. Lowered (Assessor)
95-1556	Stonestown Dev. Corp.	A.V. Lowered (Assessor)
95-1557	Stonestown Dev. Corp.	A.V. Lowered (Assessor)
95-1558	Stonestown Dev. Corp.	A.V. Lowered (Assessor)
95-1559	Stonestown Dev. Corp.	A.V. Lowered (Assessor)
95-1560	Stonestown Dev. Corp.	A.V. Lowered (Assessor)
95-1561	Stonestown Dev. Corp.	A.V. Lowered (Assessor)
95-1562	Stonestown Dev. Corp.	A.V. Lowered (Assessor)
95-1565	Stonestown Dev. Corp.	A.V. Lowered (Assessor)

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Friday, October 10, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 7, 1997 was approved as submitted by Board 1 on October 10, 1997.

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ASSESSMENT APPEALS BOARD
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875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. (1) HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 8, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-1608
APPLICANT: JANITORIAL STORAGE
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 22
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,052 - APPLICANT'S OPINION: $7,900
TAXABLE YEAR: 96/97

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1609
APPLICANT: NEXT CENTURY PARTNERS, INC
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 7
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $19,421 - APPLICANT'S OPINION: $18,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1610
APPLICANT: LIU CHONG HIG BANK LTD
PARCEL ADDRESS: 601 CALIFORNIA 100
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $521,406 - APPLICANT'S OPINION: $386,200
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1611
APPLICANT: PLANNED INVESTMENTS
PARCEL ADDRESS: 601 CALIFORNIA #200
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $216,665 - APPLICANT'S OPINION: $162,500
TAXABLE YEAR: 96/97

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1612
APPLICANT: JOHN M KENNEY
PARCEL ADDRESS: 601 CALIFORNIA ST #204
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $86,932 - APPLICANT'S OPINION: $65,200
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1613
APPLICANT: BERLAND AND BOBBROW
PARCEL ADDRESS: 601 CALIFORNIA ST #206
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $130,399 - APPLICANT'S OPINION: $97,800
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1614
APPLICANT: CHAMPION SECURITIES
PARCEL ADDRESS: 601 CALIFORNIA ST #300
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $425,144 - APPLICANT'S OPINION: $314,900
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1615
APPLICANT: WEEDEN AND CO
PARCEL ADDRESS: 601 CALIFORNIA ST #300
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $270,154 - APPLICANT'S OPINION: $200,100
TAXABLE YEAR: 96/97

10) Hearing, discussion, and possible action involving:
APPLICATION 96-1616
APPLICANT: PACIFIC MARKETING GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST #400
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $906,858 - APPLICANT'S OPINION: $671,700
TAXABLE YEAR: 96/97

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1617
APPLICANT: FUJI BANK LTD
PARCEL ADDRESS: 601 CALIFORNIA ST #500
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,183,357 - APPLICANT'S OPINION: $876,500
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1618
APPLICANT: EVAA
PARCEL ADDRESS: 601 CALIFORNIA ST #502
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $244,637 - APPLICANT'S OPINION: $181,200
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 96-1619
APPLICANT: LORD ABBET AND CO
PARCEL ADDRESS: 601 CALIFORNIA ST #504
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $137,305 - APPLICANT'S OPINION: $101,700
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1620
APPLICANT: RODDE MCNEILLIS
PARCEL ADDRESS: 601 CALIFORNIA ST #601
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $337,253 - APPLICANT'S OPINION: $249,800
TAXABLE YEAR: 96/97

15) Hearing, discussion, and possible action involving:
APPLICATION 96-1621
APPLICANT: THE BANK OF NEW YORK TRUST
PARCEL ADDRESS: 601 CALIFORNIA ST #801
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $86,399 - APPLICANT'S OPINION: $64,800
TAXABLE YEAR: 96/97

16) Hearing, discussion, and possible action involving:
APPLICATION 96-1622
APPLICANT: THE ARTHUR RUDE CO
PARCEL ADDRESS: 601 CALIFORNIA ST #605
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $90,186 - APPLICANT'S OPINION: $66,800
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

17) Hearing, discussion, and possible action involving:
APPLICATION 96-1623
APPLICANT: PRESIDIO LIFE SCIENCES GRP
PARCEL ADDRESS: 601 CALIFORNIA ST #610
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $261,783 - APPLICANT'S OPINION: $193,900
TAXABLE YEAR: 96/97

18) Hearing, discussion, and possible action involving:
APPLICATION 96-1624
APPLICANT: KINGSLEY HENNISON MCNULTY
PARCEL ADDRESS: 601 CALIFORNIA ST #700
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $925,084 - APPLICANT'S OPINION: $685,200
TAXABLE YEAR: 96/97

19) Hearing, discussion, and possible action involving:
APPLICATION 96-1625
APPLICANT: KINGSLEY HENNISON MCNULTY
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $29,702 - APPLICANT'S OPINION: $22,000
TAXABLE YEAR: 96/97

20) Hearing, discussion, and possible action involving:
APPLICATION 96-1626
APPLICANT: BRANDENBURG SECURITIES LTD
PARCEL ADDRESS: 601 CALIFORNIA ST #702
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $235,591 - APPLICANT'S OPINION: $174,500
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

21) Hearing, discussion, and possible action involving:
APPLICATION 96-1627
APPLICANT: MONROW CASEY AND FITZPATRICK
PARCEL ADDRESS: 601 CALIFORNIA ST 3703
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $171,732 - APPLICANT'S OPINION: $127,200
TAXABLE YEAR: 96/97

22) Hearing, discussion, and possible action involving:
APPLICATION 96-1628
APPLICANT: KINGSLEY HENNISON MCNULTY
PARCEL ADDRESS: 601 CALIFORNIA ST #705
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $225,736 - APPLICANT'S OPINION: $167,200
TAXABLE YEAR: 96/97

23) Hearing, discussion, and possible action involving:
APPLICATION 96-1629
APPLICANT: SKJERVEN MORRIL MCPHERSON
PARCEL ADDRESS: 601 CALIFORNIA ST #800
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $706,234 - APPLICANT'S OPINION: $523,100
TAXABLE YEAR: 96/97

24) Hearing, discussion, and possible action involving:
APPLICATION 96-1630
APPLICANT: PRENTISS PROPERTIES URBAN
PARCEL ADDRESS: 601 CALIFORNIA ST #801
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $389,907 - APPLICANT'S OPINION: $288,800
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

25) Hearing, discussion, and possible action involving:
APPLICATION 96-1631
APPLICANT: CAIN BROTHERS
PARCEL ADDRESS: 601 CALIFORNIA ST #1105
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $318,217 - APPLICANT'S OPINION: $235,700
TAXABLE YEAR: 96/97

26) Hearing, discussion, and possible action involving:
APPLICATION 96-1632
APPLICANT: MIG FINANCIAL
PARCEL ADDRESS: 601 CALIFORNIA ST #801
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,161,080 - APPLICANT'S OPINION: $860,000
TAXABLE YEAR: 96/97

27) Hearing, discussion, and possible action involving:
APPLICATION 96-1633
APPLICANT: PERNI CORP
PARCEL ADDRESS: 601 CALIFORNIA ST #801
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $469,563 - APPLICANT'S OPINION: $347,800
TAXABLE YEAR: 96/97

28) Hearing, discussion, and possible action involving:
APPLICATION 96-1634
APPLICANT: PACIFIC MARKETING GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST #801
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,592,031 - APPLICANT'S OPINION: $1,179,200
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 8, 1997

9:30 A.M. (ALL DAY cont.)

29) Hearing, discussion, and possible action involving:
APPLICATION 96-1635
APPLICANT: PACIFIC MARKETING GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST BASMT 1 9
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $60,349 - APPLICANT'S OPINION: $44,700
TAXABLE YEAR: 96/97

30) Hearing, discussion, and possible action involving:
APPLICATION 96-1636
APPLICANT: NEXT CENTURY PARTNERS
PARCEL ADDRESS: 601 CALIFORNIA #1110
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $155,261 - APPLICANT'S OPINION: $115,000
TAXABLE YEAR: 96/97

31) Hearing, discussion, and possible action involving:
APPLICATION 96-1637
APPLICANT: MARRON REED AND SHEEHY
PARCEL ADDRESS: 601 CALIFORNIA ST #1106
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $180,778 - APPLICANT'S OPINION: $133,900
TAXABLE YEAR: 96/97

32) Hearing, discussion, and possible action involving:
APPLICATION 96-1638
APPLICANT: GOGGIO AND THEIMER
PARCEL ADDRESS: 601 CALIFORNIA ST #1108
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $169,437 - APPLICANT'S OPINION: $125,500
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

33) Hearing, discussion, and possible action involving:
APPLICATION 96-1639
APPLICANT: MARRON REID AND SHEENY
PARCEL ADDRESS: 601 CALIFORNIA ST #1200
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,616,468 - APPLICANT'S OPINION: $1,197,300
TAXABLE YEAR: 96/97

34) Hearing, discussion, and possible action involving:
APPLICATION 96-1640
APPLICANT: ANDERSON DONOVAN AND POOLE
PARCEL ADDRESS: 601 CALIFORNIA ST #1300
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $480,633 - APPLICANT'S OPINION: $356,000
TAXABLE YEAR: 96/97

35) Hearing, discussion, and possible action involving:
APPLICATION 96-1641
APPLICANT: ANDERSON DONOVAN AND POOLE
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT #21
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $14,446 - APPLICANT'S OPINION: $10,700
TAXABLE YEAR: 96/97

36) Hearing, discussion, and possible action involving:
APPLICATION 96-1642
APPLICANT: TRANCISCO RAIL SERVICES
PARCEL ADDRESS: 601 CALIFORNIA ST #1301
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $966,397 - APPLICANT'S OPINION: $715,800
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

37) Hearing, discussion, and possible action involving:
APPLICATION 96-1643
APPLICANT: BURN MCLELLAN
PARCEL ADDRESS: 601 CALIFORNIA ST #1307
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $217,230 - APPLICANT'S OPINION: $160,900
TAXABLE YEAR: 96/97

38) Hearing, discussion, and possible action involving:
APPLICATION 96-1644
APPLICANT: MAHAN AND PERTERSON
PARCEL ADDRESS: 601 CALIFORNIA ST #1500
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $396,793 - APPLICANT'S OPINION: $293,900
TAXABLE YEAR: 96/97

39) Hearing, discussion, and possible action involving:
APPLICATION 96-1645
APPLICANT: CHO HEUNG BANK LTD
PARCEL ADDRESS: 601 CALIFORNIA ST #1502
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $781,705 - APPLICANT'S OPINION: $579,000
TAXABLE YEAR: 96/97

40) Hearing, discussion, and possible action involving:
APPLICATION 96-1646
APPLICANT: MACKENZIE COMMUNICATIONS
PARCEL ADDRESS: 601 CALIFORNIA ST #801
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $435,685 - APPLICANT'S OPINION: $315,300
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

41) Hearing, discussion, and possible action involving:
APPLICATION 96-1647
APPLICANT: BLEDSOE CHATCART DIESTEL
PARCEL ADDRESS: 601 CALIFORNIA ST #1600
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,666,964 - APPLICANT'S OPINION: $10,234,700
TAXABLE YEAR: 96/97

42) Hearing, discussion, and possible action involving:
APPLICATION 96-1648
APPLICANT: ROBERTSON STEPHEN AND CO
PARCEL ADDRESS: 601 CALIFORNIA ST #1700
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,666,691 - APPLICANT'S OPINION: $1,234,500
TAXABLE YEAR: 96/97

43) Hearing, discussion, and possible action involving:
APPLICATION 96-1649
APPLICANT: BRAE CO
PARCEL ADDRESS: 601 CALIFORNIA ST #1800
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $834,262 - APPLICANT'S OPINION: $625,700
TAXABLE YEAR: 96/97

44) Hearing, discussion, and possible action involving:
APPLICATION 96-1650
APPLICANT: BAGATELOS AND FADEM
PARCEL ADDRESS: 601 CALIFORNIA ST #1801
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $211,290 - APPLICANT'S OPINION: $156,500
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

45) Hearing, discussion, and possible action involving:
APPLICATION 96-1651
APPLICANT: THE SHEMANO GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST #11805
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $297,270 - APPLICANT'S OPINION: $227,700
TAXABLE YEAR: 96/97

46) Hearing, discussion, and possible action involving:
APPLICATION 96-1652
APPLICANT: A H BROWNER
PARCEL ADDRESS: 601 CALIFORNIA ST #1807
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $53,332 - APPLICANT'S OPINION: $40,000
TAXABLE YEAR: 96/97

47) Hearing, discussion, and possible action involving:
APPLICATION 96-1653
APPLICANT: LAWRENCE EQUITY CORP
PARCEL ADDRESS: 601 CALIFORNIA ST #801
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $54,004 - APPLICANT'S OPINION: $40,000
TAXABLE YEAR: 96/97

48) Hearing, discussion, and possible action involving:
APPLICATION 96-1654
APPLICANT: LEWIS DAMATO AND BRISBOIS
PARCEL ADDRESS: 601 CALIFORNIA ST #1900
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,666,691 - APPLICANT'S OPINION: $1,234,500
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 8, 1997

9:30 A.M. (ALL DAY cont.)

49) Hearing, discussion, and possible action involving:
APPLICATION 96-1655
APPLICANT: LOW BALL AND LYNCH
PARCEL ADDRESS: 601 CALIFORNIA ST #2000
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $993,264 - APPLICANT'S OPINION: $735,700
TAXABLE YEAR: 96/97

50) Hearing, discussion, and possible action involving:
APPLICATION 96-1656
APPLICANT: SHATTUCK HAMMOND AND PTNRS
PARCEL ADDRESS: 601 CALIFORNIA ST #201
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $402,463 - APPLICANT'S OPINION: $298,100
TAXABLE YEAR: 96/97

51) Hearing, discussion, and possible action involving:
APPLICATION 96-1657
APPLICANT: CAROL BILBERT, INC.
PARCEL ADDRESS: 601 CALIFORNIA ST #2003
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $140,680 - APPLICANT'S OPINION: $104,200
TAXABLE YEAR: 96/97

52) Hearing, discussion, and possible action involving:
APPLICATION 96-1658
APPLICANT: LOWBALL AND LYNCH
PARCEL ADDRESS: 601 CALIFORNIA ST #2100
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,666,691 - APPLICANT'S OPINION: $1,234,500
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

53) Hearing, discussion, and possible action involving:
APPLICATION 96-1659
APPLICANT: LOWBALL AND LYNCH
PARCEL ADDRESS: 601 CALIFORNIA BASMT 5
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $54,409 - APPLICANT'S OPINION: $40,300
TAXABLE YEAR: 96/97

54) Hearing, discussion, and possible action involving:
APPLICATION 96-1660
APPLICANT: NEXT CENTURY PARTNERS INC
PARCEL ADDRESS: 601 CALIFORNIA ST #2200
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $785,079 - APPLICANT'S OPINION: $581,500
TAXABLE YEAR: 96/97

55) Hearing, discussion, and possible action involving:
APPLICATION 96-1661
APPLICANT: COAST PARTNERS
PARCEL ADDRESS: 601 CALIFORNIA ST #1400
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,039,707 - APPLICANT'S OPINION: $770,100
TAXABLE YEAR: 96/97

56) Hearing, discussion, and possible action involving:
APPLICATION 96-1662
APPLICANT: DIEFENBACH ELKINS
PARCEL ADDRESS: 601 CALIFORNIA ST #803
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $235,186 - APPLICANT'S OPINION: $174,200
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

57) Hearing, discussion, and possible action involving:
APPLICATION 96-1663
APPLICANT: ENGINEERING OFFICE
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 17
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $31,727 - APPLICANT'S OPINION: $23,500
TAXABLE YEAR: 96/97

58) Hearing, discussion, and possible action involving:
APPLICATION 96-1664
APPLICANT: ENGINEERING SHOP
PARCEL ADDRESS: 601 CALIFORNIA ST #801
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $164,306 - APPLICANT'S OPINION: $121,700
TAXABLE YEAR: 96/97

59) Hearing, discussion, and possible action involving:
APPLICATION 96-1665
APPLICANT: ENGINEERING STORAGE
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 23
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $41,988 - APPLICANT'S OPINION: $31,100
TAXABLE YEAR: 96/97

60) Hearing, discussion, and possible action involving:
APPLICATION 96-1666
APPLICANT: EVAA
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 26
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $17,686 - APPLICANT'S OPINION: $13,100
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 8, 1997

9:30 A.M. (ALL DAY cont.)

61) Hearing, discussion, and possible action involving:
APPLICATION 96-1667
APPLICANT: FIRE PUMP ROOM
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 3
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $65,344 - APPLICANT'S OPINION: $48,400
TAXABLE YEAR: 96/97

62) Hearing, discussion, and possible action involving:
APPLICATION 96-1668
APPLICANT: GENERATOR ROOM
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 13
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $63,859 - APPLICANT'S OPINION: $47,300
TAXABLE YEAR: 96/97

63) Hearing, discussion, and possible action involving:
APPLICATION 96-1669
APPLICANT: HURET ROTHENBERG
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 30
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $17,686 - APPLICANT'S OPINION: $13,100
TAXABLE YEAR: 96/97

64) Hearing, discussion, and possible action involving:
APPLICATION 96-1670
APPLICANT: LOWBALL AND LYNCH
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 6
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $35,912 - APPLICANT'S OPINION: $26,600
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 8, 1997

9:30 A.M. (ALL DAY cont.)

65) Hearing, discussion, and possible action involving:
APPLICATION 96-1671
APPLICANT: MACKENZIE COMMUNICATIONS
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 25
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $17,686 - APPLICANT'S OPINION: $13,100
TAXABLE YEAR: 96/97

66) Hearing, discussion, and possible action involving:
APPLICATION 96-1672
APPLICANT: PACIFIC MARKETING GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 11
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $10,665 - APPLICANT'S OPINION: $7,900
TAXABLE YEAR: 96/97

67) Hearing, discussion, and possible action involving:
APPLICATION 96-1673
APPLICANT: PACIFIC MARKETING GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 4
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $41,043 - APPLICANT'S OPINION: $30,400
TAXABLE YEAR: 96/97

68) Hearing, discussion, and possible action involving:
APPLICATION 96-1674
APPLICANT: PENTOGA PARTNERS
PARCEL ADDRESS: 601 CALIFORNIA ST #1450
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $438,916 - APPLICANT'S OPINION: $325,100
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

69) Hearing, discussion, and possible action involving:
APPLICATION 96-1675
APPLICANT: PERINI CORP
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 27
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $17,686 - APPLICANT'S OPINION: $13,100
TAXABLE YEAR: 96/97

70) Hearing, discussion, and possible action involving:
APPLICATION 96-1676
APPLICANT: ROBERTSON STEPHENS AND CO
PARCEL ADDRESS: 601 CALIFORNIA ST #1800
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,001,769 - APPLICANT'S OPINION: $742,000
TAXABLE YEAR: 96/97

71) Hearing, discussion, and possible action involving:
APPLICATION 96-1677
APPLICANT: ROBERTSON STEPHENS AND CO
PARCEL ADDRESS: 601 CALIFORNIA ST BSMT 29
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $17,686 - APPLICANT'S OPINION: $13,100
TAXABLE YEAR: 96/97

72) Hearing, discussion, and possible action involving:
APPLICATION 96-1678
APPLICANT: THE SHEMANO GROUP
PARCEL ADDRESS: 601 CALIFORNIA ST #1807
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $54,004 - APPLICANT'S OPINION: $40,000
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

73) Hearing, discussion, and possible action involving:
APPLICATION 96-1679
APPLICANT: WHITTIER TRUST CO
PARCEL ADDRESS: 601 CALIFORNIA #802
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $262,728 - APPLICANT'S OPINION: $194,600
TAXABLE YEAR: 96/97

The minutes for Board 1 for this meeting
are not available.

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ASSESSMENT APPEALS BOARD
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875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 9, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1495 (POSTPONEMENT)
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST. #6A

3) APPLICATION 96-1528 (POSTPONEMENT)
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST.

9:30 A.M. (ALL DAY)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1496
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST. #6B
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 9, 1997

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1497
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1498
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1499
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE #850
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1500
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 9, 1997

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1501
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

10) Hearing, discussion, and possible action involving:
APPLICATION 96-1502
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: ECKER
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1503
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1504
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 96-1505
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST. #11A
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1506
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

15) Hearing, discussion, and possible action involving:
APPLICATION 96-1507
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

16) Hearing, discussion, and possible action involving:
APPLICATION 96-1508
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

17) Hearing, discussion, and possible action involving:
APPLICATION 96-1509
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

18) Hearing, discussion, and possible action involving:
APPLICATION 96-1510
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,927 - APPLICANT'S OPINION: $315,324
TAXABLE YEAR: 96/97

19) Hearing, discussion, and possible action involving:
APPLICATION 96-1511
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $923,450 - APPLICANT'S OPINION: $323,207
TAXABLE YEAR: 96/97

20) Hearing, discussion, and possible action involving:
APPLICATION 96-1512
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $923,450 - APPLICANT'S OPINION: $323,208
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 9, 1997

9:30 A.M. (ALL DAY cont.)

21) Hearing, discussion, and possible action involving:
APPLICATION 96-1513
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $923,450 - APPLICANT'S OPINION: $323,208
TAXABLE YEAR: 96/97

22) Hearing, discussion, and possible action involving:
APPLICATION 96-1514
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $934,711 - APPLICANT'S OPINION: $327,149
TAXABLE YEAR: 96/97

23) Hearing, discussion, and possible action involving:
APPLICATION 96-1515
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $934,711 - APPLICANT'S OPINION: $327,149
TAXABLE YEAR: 96/97

24) Hearing, discussion, and possible action involving:
APPLICATION 96-1516
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 ECKER PLACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $934,711 - APPLICANT'S OPINION: $327,149
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 9, 1997

9:30 A.M. (ALL DAY cont.)

25) Hearing, discussion, and possible action involving:
APPLICATION 96-1517
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $956,369 - APPLICANT'S OPINION: $331,055
TAXABLE YEAR: 96/97

26) Hearing, discussion, and possible action involving:
APPLICATION 96-1518
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $934,711 - APPLICANT'S OPINION: $327,149
TAXABLE YEAR: 96/97

27) Hearing, discussion, and possible action involving:
APPLICATION 96-1519
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $934,711 - APPLICANT'S OPINION: $327,149
TAXABLE YEAR: 96/97

28) Hearing, discussion, and possible action involving:
APPLICATION 96-1520
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $934,711 - APPLICANT'S OPINION: $327,149
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 9, 1997

9:30 A.M. (ALL DAY cont.)

29) Hearing, discussion, and possible action involving:
APPLICATION 96-1521
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $934,711 - APPLICANT'S OPINION: $327,149
TAXABLE YEAR: 96/97

30) Hearing, discussion, and possible action involving:
APPLICATION 96-1522
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $934,711 - APPLICANT'S OPINION: $327,149
TAXABLE YEAR: 96/97

31) Hearing, discussion, and possible action involving:
APPLICATION 96-1523
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $934,711 - APPLICANT'S OPINION: $327,149
TAXABLE YEAR: 96/97

32) Hearing, discussion, and possible action involving:
APPLICATION 96-1524
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $957,235 - APPLICANT'S OPINION: $335,032
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 9, 1997

9:30 A.M. (ALL DAY cont.)

33) Hearing, discussion, and possible action involving:
APPLICATION 96-1525
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $957,235 - APPLICANT'S OPINION: $335,032
TAXABLE YEAR: 96/97

34) Hearing, discussion, and possible action involving:
APPLICATION 96-1526
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $957,235 - APPLICANT'S OPINION: $335,032
TAXABLE YEAR: 96/97

35) Hearing, discussion, and possible action involving:
APPLICATION 96-1527
APPLICANT: FEDERAL DEPOSIT INSURANCE CORP.
PARCEL ADDRESS: 25 JESSIE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $957,235 - APPLICANT'S OPINION: $335,032
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

The minutes for Board 1 for this meeting
are not available.

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ASSESSMENT APPEALS BOARD
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 10, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0615
APPLICANT: KYO YA CO. LTD.
PARCEL ADDRESS: 2 NEW MONTGOMERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $98,376,148 - APPLICANT'S OPINION: $80,000,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, October 10, 1997 at 9:50 a.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for October 7, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0615	KYO YA LTD.	Withdrawn

RECESS

There being no further business, the Board, at the hour of 10:05 a.m., recessed to reconvene Tuesday, October 14, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 10, 1997 was approved as submitted by Board 1 on October 14, 1997.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

14/97
1

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 14, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 94-2201 (POSTPONEMENT)
APPLICANT: RCM CAPITAL MANAGEMENT
PARCEL ADDRESS: 4 EMBARCADERO CENTER #2900

3) APPLICATION 95-0739 (POSTPONEMENT)
APPLICANT: SHIRLEY A. SHEA
PARCEL ADDRESS: 150 GREEN ST.

4) APPLICATION 95-0769 (POSTPONEMENT)
APPLICANT: THELEN, MARRIN, JOHNSON & BRIDGES
PARCEL ADDRESS: 2 EMBARCADERO CTR. #2200

5) APPLICATION 95-1031 (POSTPONEMENT)
APPLICANT: GANNETT SHELTER POSTERS OF SAN FRANCISCO
PARCEL ADDRESS: VARIOUS BUS SHELTERS CISCO

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 14, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

6) APPLICATION 95-1318 (POSTPONEMENT)
APPLICANT: MACY'S WEST, INC.
PARCEL ADDRESS: 121 STOCKTON ST.

7) APPLICATION 95-1319 (POSTPONEMENT)
APPLICANT: MACY'S WEST, INC.
PARCEL ADDRESS: 200 PAUL AVE.

8) APPLICATION 95-1320 (POSTPONEMENT)
APPLICANT: MACY'S WEST, INC.
PARCEL ADDRESS: 120 O'FARRELL ST.

9) APPLICATION 95-1553 (POSTPONEMENT)
APPLICANT: RCM CAPITAL MANAGEMENT
PARCEL ADDRESS: 4 EMBARCADERO CENTER #3000

10) APPLICATION 96-1228 (STIPULATION)
APPLICANT: WORTHAM FAMILY PARTERSHIP
PARCEL ADDRESS: 830 BUST ST

11) APPLICATION 96-1436 (POSTPONEMENT)
APPLICANT: CHARLE SCHWAB & CO., INC.
PARCEL ADDRESS: 1 MONTGOMERY ST. #1900

12) APPLICATION 96-1855 (POSTPONEMENT)
APPLICANT: RCM CAPITAL MANAGEMENT
PARCEL ADDRESS: 4 EMBARCADERO CTR.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 14, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

13) APPLICATION 96-1980 (STIPULATION)
APPLICANT: JOHN F. MURRELL
PARCEL ADDRESS: 750 RHODE ISLAND ST.

9:30 A.M. (ALL DAY)

14) Hearing, discussion, and possible action involving:
APPLICATION 94-2762
APPLICANT: MACYS CALIFORNIA
PARCEL ADDRESS: 120 O'FARRELL
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,822,224 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 94/95

15) Hearing, discussion, and possible action involving:
APPLICATION 94-2763
APPLICANT: MACYS CALIFORNIA
PARCEL ADDRESS: 200 PAUL AVENUE
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,398,502 - APPLICANT'S OPINION: $1,400,000
TAXABLE YEAR: 94/95

16) Hearing, discussion, and possible action involving:
APPLICATION 94-2764
APPLICANT: MACYS CALIFORNIA
PARCEL ADDRESS: 121 STOCKTON
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $31,043,206 - APPLICANT'S OPINION: $17,000,000
TAXABLE YEAR: 94/95

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 14, 1997

9:30 A.M. (ALL DAY cont.)

17) Hearing, discussion, and possible action involving:
APPLICATION 94-2765
APPLICANT: R H MACY & CO. INC
PARCEL ADDRESS: 135 STOCKTON
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $5,050,545 - APPLICANT'S OPINION: $2,300,000
TAXABLE YEAR: 94/95

* Public Comment will be taken on every item on the agenda.

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ASSESSMENT APPEALS BOARD
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875 Stevenson Street
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San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 14, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 95-1318 (POSTPONEMENT)
APPLICANT: MACY'S WEST, INC.
PARCEL ADDRESS: 121 STOCKTON ST.

3) APPLICATION 95-1319 (POSTPONEMENT)
APPLICANT: MACY'S WEST, INC.
PARCEL ADDRESS: 200 PAUL AVE.

4) APPLICATION 95-1320 (POSTPONEMENT)
APPLICANT: MACY'S WEST, INC.
PARCEL ADDRESS: 120 O'FARRELL ST.

9:30 A.M. (ALL DAY)

5) Hearing, discussion, and possible action involving:
APPLICATION 94-2762
APPLICANT: MACYS CALIFORNIA
PARCEL ADDRESS: 120 O'FARRELL
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,822,224 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 94/95

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 94-2763
APPLICANT: MACYS CALIFORNIA
PARCEL ADDRESS: 200 PAUL AVENUE
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,398,502 - APPLICANT'S OPINION: $1,400,000
TAXABLE YEAR: 94/95

7) Hearing, discussion, and possible action involving:
APPLICATION 94-2764
APPLICANT: MACYS CALIFORNIA
PARCEL ADDRESS: 121 STOCKTON
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $31,043,206 - APPLICANT'S OPINION: $17,000,000
TAXABLE YEAR: 94/95

8) Hearing, discussion, and possible action involving:
APPLICATION 94-2765
APPLICANT: R H MACY & CO. INC
PARCEL ADDRESS: 135 STOCKTON
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $5,050,545 - APPLICANT'S OPINION: $2,300,000
TAXABLE YEAR: 94/95

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, October 14, 1997 at 9:40 a.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journal of Proceedings for October 10, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
94-2762	Macy's California	Postponed
94-2763	Macy's California	Postponed
94-2764	Macy's California	Postponed
94-2765	Macy's California	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
94-2201	RCM Capital Management	Postponed
95-0739	Shirley A. Shea	Postponement Denied
95-0769	Thelen, Marrin, Johnson, and Bri	Postponed
95-1031	Gannett Shelter Posters of SF	Postponed
95-1318	Macy's West Inc.	Postponed
95-1319	Macy's West Inc.	Postponed
95-1320	Macy's West Inc.	Postponed
95-1553	RCM Capital Management	Postponed
95-1228	Wortham Family Partnership	Postponed
96-1436	Charles Schwab and Co., Inc.	Continued
96-1855	RCM Capital Management	Postponed

No.	Name	Disposition
96-1980	John F. Murrell	Stipulation Denied

RECESS

There being no further business, the Board, at the hour of 10:10 a.m., recessed to reconvene Wednesday, October 15, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 14, 1997 was approved as submitted by Board 1 on October 15, 1997.

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ASSESSMENT APPEALS BOARD
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 15, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 95-0739 (POSTPONEMENT)
APPLICANT: SHIRLEY A. SHEA
PARCEL ADDRESS: 150 GREEN ST.

3) APPLICATION 95-0769 (POSTPONEMENT)
APPLICANT: THELEN, MARRIN, JOHNSON & BRIDGES
PARCEL ADDRESS: 2 EMBARCADERO CTR. #2200

4) APPLICATION 95-0873 (STIPULATION)
APPLICANT: BBM&K
PARCEL ADDRESS: 540 VAN NESS AVE.

9:30 A.M. (ALL DAY)

5) Hearing, discussion, and possible action involving:
APPLICATION 95-0788
APPLICANT: TRANSCONTINENTAL REALTY INVESTORS, INC.
PARCEL ADDRESS: 74 NEW MONTGOMERY ST. INC.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $12,671,791 - APPLICANT'S OPINION: $5,700,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 15, 1997

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 95-0796
APPLICANT: THE BOHUN CORPORATION
PARCEL ADDRESS: 641 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $550,000 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 95/96

7) Hearing, discussion, and possible action involving:
APPLICATION 95-0797
APPLICANT: THE BOHUN CORPORATION
PARCEL ADDRESS: 100 NEW MONTGOMERY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $8,954,589 - APPLICANT'S OPINION: $7,000,000
TAXABLE YEAR: 95/96

8) Hearing, discussion, and possible action involving:
APPLICATION 95-0838
APPLICANT: KPMG PEAT MARWICK
PARCEL ADDRESS: 3 EMBARCADERO CTR.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $10,827,630 - APPLICANT'S OPINION: $5,000,000
TAXABLE YEAR: 95/96

9) Hearing, discussion, and possible action involving:
APPLICATION 95-0964
APPLICANT: 301 HOWARD ST. ASSOCIATES
PARCEL ADDRESS: 301 HOWARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $43,881,061 - APPLICANT'S OPINION: $30,000,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 15, 1997

9:30 A.M. (ALL DAY cont.)

10) Hearing, discussion, and possible action involving:
APPLICATION 95-0966
APPLICANT: PALADIN USA INC.
PARCEL ADDRESS: 195 BEAL ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $256,635 - APPLICANT'S OPINION: $50,000
TAXABLE YEAR: 95/96

1:30 P.M.

11) Hearing, discussion, and possible action involving:
APPLICATION 96-0589
APPLICANT: SHOWPLACE CENTER JOINT VENTURE
PARCEL ADDRESS: 555 9TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $17,089,593 - APPLICANT'S OPINION: $11,500,000
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-0590
APPLICANT: HAAGEN SAN FRANCISCO
PARCEL ADDRESS: 2675 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $28,294,849 - APPLICANT'S OPINION: $19,500,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, October 15, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for October 14, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-0788	Transcontinental Realty Investment	Submitted
*95-0873	BBM and K	Submitted

*Mr. Fatooh recused

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-0739	Shirley A. Shea	Denied (no-show)
95-0769	Thelen, Marrin, Johnson and Bri	Postponed
95-0796	The Bohun Corp.	Withdrawn
95-0797	The Bohun Corp.	Withdrawn
95-0838	KPMG Peat Marwick	Withdrawn
95-0964	301 Howard St. Associates	Withdrawn
95-0966	Paladin USA Inc.	Withdrawn

RECESS

There being no further business, the Board, at the hour of 12:10 p.m., recessed to reconvene Thursday, October 16, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 15, 1997 was approved as submitted by Board 1 on October 16, 1997.

ASSESSMENT
APPEALS BOARD
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 16, 1997

*/ Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 94-2678
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $40,185,845 - APPLICANT'S OPINION: $29,000,000
TAXABLE YEAR: 94/95

3) Hearing, discussion, and possible action involving:
APPLICATION 94-2679
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $14,382,330 - APPLICANT'S OPINION: $10,000,000
TAXABLE YEAR: 94/95

4) Hearing, discussion, and possible action involving:
APPLICATION 94-3434
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,840,878 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 93/94

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 16, 1997

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 94-3435
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $39,397,888 - APPLICANT'S OPINION: $29,000,000
TAXABLE YEAR: 93/94

6) Hearing, discussion, and possible action involving:
APPLICATION 94-3436
APPLICANT: WELLS FARGO BANK #9895
PARCEL ADDRESS: 155 5TH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $14,474,908 - APPLICANT'S OPINION: $10,000,000
TAXABLE YEAR: 93/94

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, October 16, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for October 15, 1997 was approved as submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
94-2678	Wells Fargo Bank	Submitted
94-2679	Wells Fargo Bank	A.V. Increased (Assessor)
94-3434	Wells Fargo Bank	A.V. Increased (Assessor)
94-3435	Wells Fargo Bank	Submitted
94-3436	Wells Fargo Bank	A.V. Increased (Assessor)

RECESS

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene in a special meeting at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened to a special meeting at the hour of 1:45 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

1. Discussion of and possible action on issuance of a subpoena for Mark Buckley, State Board of Equalization, to appear at the hearing for the VIACOM Cablevision, TV Signal Corporation, and Tele-Vue Systems, Inc. on October 21-23, 1997.

   ACTION: Subpoena granted

2. Discussion of and possible action on bifurcation of 201 Spear Street hearings into two parts; one for all non-value issues and one for value

   ACTION: Bifurcation granted

RECESS

There being no further business, the Board, at the hour of 2:30 p.m., recessed to reconvene Friday, October 17, 1997 at 9:30 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for October 16, 1997 was approved as submitted by Board 1 on October 17, 1997.

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875 Stevenson Street
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 17, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 94-2201 (POSTPONEMENT)
APPLICANT: RCM CAPITAL MANAGEMENT
PARCEL ADDRESS: 4 EMBARCADERO CENTER #2900

3) APPLICATION 95-1031 (POSTPONEMENT)
APPLICANT: GANNETT SHELTER POSTERS OF SAN FRANCISCO
PARCEL ADDRESS: VARIOUS BUS SHELTERS 0 CISCO

4) APPLICATION 95-1336 (POSTPONEMENT)
APPLICANT: PHOEBE COWLES
PARCEL ADDRESS: 2006 WASHINGTON ST.

5) APPLICATION 95-1553 (POSTPONEMENT)
APPLICANT: RCM CAPITAL MANAGEMENT
PARCEL ADDRESS: 4 EMBARCADERO CENTER #3000

9:30 A.M. (ALL DAY)

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 17, 1997

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 94-3185
APPLICANT: BA PROPERTIES INC.
PARCEL ADDRESS: 4600 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,346,975 - APPLICANT'S OPINION: $220,000
TAXABLE YEAR: 94/95

7) Hearing, discussion, and possible action involving:
APPLICATION 94-3189
APPLICANT: BA PROPERTIES INC.
PARCEL ADDRESS: 600 CHESTNUT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $8,426,463 - APPLICANT'S OPINION: $3,000,000
TAXABLE YEAR: 94/95

8) Hearing, discussion, and possible action involving:
APPLICATION 94-3190
APPLICANT: BA PROPERTIES INC.
PARCEL ADDRESS: 650 CHESTNUT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $6,262,718 - APPLICANT'S OPINION: $2,500,000
TAXABLE YEAR: 94/95

9) Hearing, discussion, and possible action involving:
APPLICATION 94-3191
APPLICANT: BA PROPERTIES INC.
PARCEL ADDRESS: 690 CHESTNUT ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $5,675,802 - APPLICANT'S OPINION: $2,500,000
TAXABLE YEAR: 94/95

1:30 P.M.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 17, 1997

1:30 P.M. (cont.)

10) Hearing, discussion, and possible action involving:
APPLICATION 94-2212
APPLICANT: JARLATH T. O'CONNOR
PARCEL ADDRESS: 2425 MISSION ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $786,207 - APPLICANT'S OPINION: $425,000
TAXABLE YEAR: 94/95

11) Hearing, discussion, and possible action involving:
APPLICATION 95-1144
APPLICANT: S.D. ENT. INC.
PARCEL ADDRESS: 2576 WASHINGTON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,232,950 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 95/96

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1145
APPLICANT: MICHAEL N. HARRIS
PARCEL ADDRESS: 755 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,241,897 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 95/96

13) Hearing, discussion, and possible action involving:
APPLICATION 95-1146
APPLICANT: LILA LIM
PARCEL ADDRESS: 1055 MASON ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,101,260 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 17, 1997

1:30 P.M. (cont.)

14) Hearing, discussion, and possible action involving:
APPLICATION 95-1149
APPLICANT: ANGELA 969 BUSH
PARCEL ADDRESS: 969 BUSH ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,703,197 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 95/96

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1244
APPLICANT: EDWARD M. RIORDAN
PARCEL ADDRESS: 458 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,228,130 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 95/96

16) Hearing, discussion, and possible action involving:
APPLICATION 95-1245
APPLICANT: EDWARD M. RIORDAN
PARCEL ADDRESS: 450 GEARY ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,228,130 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 95/96

17) Hearing, discussion, and possible action involving:
APPLICATION 95-1301
APPLICANT: Z.S. LAND SYSTEMS
PARCEL ADDRESS: 435 PACIFIC AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,003,986 - APPLICANT'S OPINION: $690,000
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 17, 1997

1:30 P.M. (cont.)

18) Hearing, discussion, and possible action involving:
APPLICATION 96-1905
APPLICANT: ZS LAND SYSTEMS
PARCEL ADDRESS: 435 PACIFIC AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,003,986 - APPLICANT'S OPINION: $690,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, October 17, 1997 at 9:40 a.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journal of Proceedings for October 16, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
94-3185	BA Properties Inc.	A.V. Lowered
94-3189	BA Properties Inc.	Withdrawn
94-3190	BA Properties Inc.	Withdrawn
94-3191	BA Properties Inc.	Withdrawn

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
94-2201	RCM Capital Management	Postponed
95-1553	RCM Capital Management	Postponed

RECESS

There being no further business, the Board, at the hour of 11:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Owen Brady, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1144	SD Ent. Inc.	A.V. Lowered (Assessor)
95-1149	Angela 969 Bust	A.V. Lowered (Assessor)
95-1301	Z.S. Land Systems	A.V. Lowered (Assessor)
96-1905	Z.S. Land Systems	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
94-2212	Jarath T. Oconnor	Denied (no-show)
95-1031	Gannett Shelter Posters of SF	Postponed
95-1145	Michael N. Harris	Withdrawn
95-1146	Lila Lim	Withdrawn
95-1244	Edward M. Riordan	Withdrawn
95-1245	Edward M. Riordan	Withdrawn
95-1336	Phoebe Cowles	Postponed

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Monday, October 20, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 17, 1997 was approved as submitted by Board 1 on October 21, 1997.

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AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 400, 875 STEVENSON STREET
October 20, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

9:30 A.M. **(ALL DAY)**

(1) The purpose of this meeting is to discuss the valuation issue regarding the Filmore Center, 95-0874 through 95-0877, San Francisco. Public comment will be accepted at the commencement of this hearing before the Board goes into Closed Session. Any action taken or any part of the discussions which should be disclosed to the public will be reported after the Board comes out of the Closed Session.

The following cases which were taken under submission on a previous date will be deliberated in closed session:

1) APPLICATION 93-4395 *
APPLICANT: 100 Spear St.
CURRENT ASSESSMENT:$56,181,600-APPLICANT OPINION:$24,800,000
Board Members: Trevino, Fatooh, and Miles

2) APPLICATION 95-0640 *
APPLICANT: Bank of America R703486
CURRENT ASSESSMENT:$112,753,165-APPLICANT OPINION:$67,000,000
Board Members: McQuiston, Fatooh, and Lambie

3) APPLICATION 95-2140 thru 95-2143
APPLICANT: The Fremont Group
CURRENT ASSESSMENT:$9,559,997-APPLICANT OPINION:$3,400,000
Board Members: Fatooh, Trevino, and Lambie

4) APPLICATION 93-0764 thru 93-0767
APPLICANT: 343 Sansome
CURRENT ASSESSMENT:$44,719,588-APPLICANT OPINION:$32,000,000
Board Members: Brady, Trevino, and Lambie

5) APPLICATION 95-0788
APPLICANT: Transcontinental Realy Investors, Inc.
CURRENT ASSESSMENT:$12,671,791-APPLICANT OPINION:$8,800,000
Board Members: Fatooh, Trevino, and Lambie

6) APPLICATION 95-0873
APPLICANT: BBM & K
CURRENT ASSESSMENT:$1,867,583-APPLICANT OPINION:$705,000
Board Members: Trevino, and Lambie

The minutes for Board 1 for this meeting
are not available.

The minutes for Board 1 for this meeting
are not available.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED
OCT 15 1997
Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 20, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1593 (POSTPONEMENT)
APPLICANT: SIZZLER INTERNATIONAL INC. #1987
PARCEL ADDRESS: 1499 WEBSTER ST

3) APPLICATION 96-1594 (POSTPONEMENT)
APPLICANT: ROSS STORES INC. #312
PARCEL ADDRESS: 1645 VAN VESS AVE

4) APPLICATION 96-1595 (POSTPONEMENT)
APPLICANT: ROSS STORES INC#126
PARCEL ADDRESS: 5200 GEARY ST

5) APPLICATION 96-1596 (POSTPONEMENT)
APPLICANT: ROSS STORES INC. #125
PARCEL ADDRESS: 799 MARKET ST

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 20, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

6) APPLICATION 96-1597 (POSTPONEMENT)
APPLICANT: CALA FOODS INC. #805
PARCEL ADDRESS: 1336 POST ST

7) APPLICATION 96-1598 (POSTPONEMENT)
APPLICANT: CALA FOODS INC. #357
PARCEL ADDRESS: 18000 FOLSOM

8) APPLICATION 96-1599 (POSTPONEMENT)
APPLICANT: BOSTON MARKET INC. #1298
PARCEL ADDRESS: 1559 SLOAT BLVD

9) APPLICATION 96-1600 (POSTPONEMENT)
APPLICANT: BOSTON MARKET INC. #811
PARCEL ADDRESS: 2175 CHESTNUT ST

10) APPLICATION 96-1601 (POSTPONEMENT)
APPLICANT: CALA FOODS, INC. #351
PARCEL ADDRESS: 345 WILLIAMS AVE

9:30 A.M. (ALL DAY)

11) Hearing, discussion, and possible action involving:
APPLICATION 93-1491
APPLICANT: EMMA HOO
PARCEL ADDRESS: 71 BEAUMONT AVENUE
TOPIC:
CURRENT ASSESSMENT: $693,600 - APPLICANT'S OPINION: $625,000
TAXABLE YEAR: 93/94

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 20, 1997

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1485
APPLICANT: JEWELRY SQUARE ASSOCIATES
PARCEL ADDRESS: 101 UTAH ST. #236
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,878,946 - APPLICANT'S OPINION: $3,003,000
TAXABLE YEAR: 96/97

13) Hearing, discussion, and possible action involving:
APPLICATION 96-1563
APPLICANT: WILLIAMS SONOMA INC.
PARCEL ADDRESS: 3250 VAN NESS AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,090,606 - APPLICANT'S OPINION: $1,951,330
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1564
APPLICANT: WILLIAMS SONOMA INC.
PARCEL ADDRESS: 100 NORTH POINT ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $11,589,977 - APPLICANT'S OPINION: $8,587,058
TAXABLE YEAR: 96/97

15) Hearing, discussion, and possible action involving:
APPLICATION 96-1602
APPLICANT: CONTINENTAL BAKERIES/INTERSTATE BRANDS
PARCEL ADDRESS: 2425 ALAMEDA ST NDS
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $208,288 - APPLICANT'S OPINION: $103,821
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 20, 1997

9:30 A.M. (ALL DAY cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-1603
APPLICANT: CONTINENTAL BAKERIES/INTERSTATE BRANDS
PARCEL ADDRESS: 2460 ALAMEDA ST NDS
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $192,887 - APPLICANT'S OPINION: $96,145
TAXABLE YEAR: 96/97

17) Hearing, discussion, and possible action involving:
APPLICATION 96-1604
APPLICANT: CONTINENTAL BAKERIES/INTERSTATE BRANDS
PARCEL ADDRESS: 1501 BRYANT NDS
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $531,276 - APPLICANT'S OPINION: $264,815
TAXABLE YEAR: 96/97

18) Hearing, discussion, and possible action involving:
APPLICATION 96-1605
APPLICANT: CONTINENTAL BKAERIES/INTERSTES BRNADS
PARCEL ADDRESS: 1525 BRYANT DS
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $16,081,377 - APPLICANT'S OPINION: $489,222
TAXABLE YEAR: 96/97

19) Hearing, discussion, and possible action involving:
APPLICATION 96-1607
APPLICANT: KING CHARCOAL BBQ HOUSE
PARCEL ADDRESS: 3741 GEARY BLVD
TOPIC:
CURRENT ASSESSMENT: $85,983 - APPLICANT'S OPINION: $70,460
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 20, 1997

9:30 A.M. (ALL DAY cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 96-1683
APPLICANT: BRIDGESTONE/FIRESTONE, INC.
PARCEL ADDRESS: 2800 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $806,578 - APPLICANT'S OPINION: $283,000
TAXABLE YEAR: 96/97

21) Hearing, discussion, and possible action involving:
APPLICATION 96-1867
APPLICANT: LEWIS CHAN
PARCEL ADDRESS: 1396 LA PLAYA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $355,988 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 96/97

1:30 P.M.

22) Hearing, discussion, and possible action involving:
APPLICATION 96-1592
APPLICANT: B C GOLDEN GATE, LLC #670
PARCEL ADDRESS: 2100 MARKET ST
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,259,569 - APPLICANT'S OPINION: $275,000
TAXABLE YEAR: 96/97

23) Hearing, discussion, and possible action involving:
APPLICATION 96-1737
APPLICANT: RICHARD YUEN
PARCEL ADDRESS: 2076 16TH AVE.
TOPIC:
CURRENT ASSESSMENT: $479,000 - APPLICANT'S OPINION: $429,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 20, 1997

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 96-1738
APPLICANT: RICHARD YUEN
PARCEL ADDRESS: 2076 16TH AVE.
TOPIC:
CURRENT ASSESSMENT: $479,000 - APPLICANT'S OPINION: $429,000
TAXABLE YEAR: 95/96

25) Hearing, discussion, and possible action involving:
APPLICATION 96-1742
APPLICANT: KEITH SLIPPER
PARCEL ADDRESS: 618 PERALTA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $225,000 - APPLICANT'S OPINION: $175,000
TAXABLE YEAR: 96/97

26) Hearing, discussion, and possible action involving:
APPLICATION 96-2186
APPLICANT: GOLDEN WORLD INVESTMENT
PARCEL ADDRESS: 468 7TH AVE.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $1,776,180 - APPLICANT'S OPINION: $1,300,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, October 20, 1997 at 9:35 a.m.

Present: Lawrence Lee, Irma Ramirez-Tom, and John McGary

Quorum present

Chairperson: Irma-Ramirez-Tom, Presiding

The Journal of Proceedings for October 6, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1485	Jewelry Square Associates	Withdrawn
96-1563	Williams Sonoma Inc.	Postponed
96-1564	Williams Sonoma Inc.	Postponed
96-1602	Continental Bakeries	Denied (no-show)
96-1603	Continental Bakeries	Denied (no-show)
96-1604	Continental Bakeries	Denied (no-show)
96-1605	Continental Bakeries	Denied (no-show)
96-1607	King Charcoal BBQ House	Denied (no-show)
96-1683	Bridgestone/Firestone, Inc.	Denied (no-show)
96-1867	Lewis Chan	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 9:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Lawrence Lee, Steven Cox, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Rmairez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-2186	Golden World Investment	Denied

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1592	B C Golden Gate LLC	Postponed
96-1593	Sizzler International	Postponed
96-1594	Ross Stores Inc.	Postponed
96-1595	Ross Stores Inc.	Postponed
96-1596	Ross Stores Inc.	Postponed
96-1597	Cala Foods Inc.	Postponed
96-1598	Cala Foods Inc.	Postponed
96-1599	Boston Market Inc.	Postponed
96-1600	Boston Market Inc.	Postponed
96-1601	Cala Foods Inc.	Postponed
96-1737	Richard Yuen	Withdrawn
96-1738	Richard Yuen	Withdrawn
96-1742	Keith Slipper	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 1:45 p.m., recessed to reconvene Monday, October 27, 1997 at 9:30 a.m.

John L. Taylor

Clerk

The Journal of Proceedings for October 20, 1997 was approved as submitted by Board 2 on October 27, 1997.

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ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
October 21, 22, & 23, 1997

22,23/97

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0051
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
TOPIC:
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0052
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2075 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $193,544 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0053
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $25,744,314 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
TOPIC:
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0749
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $23,354,021 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0750
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $21,575,180 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

8) Hearing, discussion, and possible action involving:
APPLICATION 91-0751
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $22,961,720 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 91-0752
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $21,899,453 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

10) Hearing, discussion, and possible action involving:
APPLICATION 92-0132
APPLICANT: TV SIGNAL CORPORATION
PARCEL ADDRESS: 2075 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $191,357 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

11) Hearing, discussion, and possible action involving:
APPLICATION 92-0134
APPLICANT: TELE-VUE SYSTEMS INC.
PARCEL ADDRESS: 2055 FOLSOM AVENUE
TOPIC:
CURRENT ASSESSMENT: $531,193 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

12) Hearing, discussion, and possible action involving:
APPLICATION 93-3270
APPLICANT: TELE-VUE SYSTEMS, INC.
PARCEL ADDRESS: 2055 FOLSOM AVENUE
TOPIC:
CURRENT ASSESSMENT: $663,909 - APPLICANT'S OPINION: $554,299
TAXABLE YEAR: 93/94

9:30 A.M. (ALL DAY cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 93-3271
APPLICANT: TV SIGNAL CORPORATION
PARCEL ADDRESS: 2055 FOLSOM STREET
TOPIC:
CURRENT ASSESSMENT: $52,879,403 - APPLICANT'S OPINION: $30,374,322
TAXABLE YEAR: 93/94

14) Hearing, discussion, and possible action involving:
APPLICATION 94-2956
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $53,555,043 - APPLICANT'S OPINION: $30,857,287
TAXABLE YEAR: 94/95

15) Hearing, discussion, and possible action involving:
APPLICATION 95-1264
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM ST.
TOPIC: TAXABLE VALUE including inflationary adjustment exceeds the fair market value.
CURRENT ASSESSMENT: $60,182,336 - APPLICANT'S OPINION: $29,870,404
TAXABLE YEAR: 95/96

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, October 21, 1997 at 10:00 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for October 17, 1997 was approved as submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:45 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:50 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to Oct 22, 1997
91-0052	Viacom Cablevision	Continued to Oct 22, 1997
91-0053	Viacom Cablevision	Continued to Oct 22, 1997
91-0749	Viacom Cablevision	Continued to Oct 22, 1997
91-0750	Viacom Cablevision	Continued to Oct 22, 1997
91-0751	Viacom Cablevision	Continued to Oct 22, 1997
91-0752	Viacom Cablevision	Continued to Oct 22, 1997
92-0132	TV Signal Corporation	Continued to Oct 22, 1997
92-0134	Tele-Vue Systems Inc.	Continued to Oct 22, 1997
93-3271	TV Signal Corporation	Continued to Oct 22, 1997
94-2956	Viacom Cablevision	Continued to Oct 22, 1997
95-1264	Viacom Cablevision	Continued to Oct 22, 1997

There being no further business, the Board, at the hour of 4:30 p.m., recessed to reconvene Wednesday, October 22, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 21, 1997 was approved as submitted by Board 1 on October 23, 1997

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, October 22, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:30 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to Oct. 23, 1997
91-0052	Viacom Cablevision	Continued to Oct. 23, 1997
91-0053	Viacom Cablevision	Continued to Oct. 23, 1997
91-0749	Viacom Cablevision	Continued to Oct. 23, 1997
91-0750	Viacom Cablevision	Continued to Oct. 23, 1997
91-0751	Viacom Cablevision	Continued to Oct. 23, 1997
91-0752	Viacom Cablevision	Continued to Oct. 23, 1997
92-0132	TV Signal Corporation	Continued to Oct. 23, 1997
92-0134	Tele-Vue Systems Inc.	Continued to Oct. 23, 1997
93-3271	TV Signal Corporation	Continued to Oct. 23, 1997
94-2956	Viacom Cablevision	Continued to Oct. 23, 1997
95-1264	Viacom Cablevision	Continued to Oct. 23, 1997

There being no further business, the Board, at the hour of 4:10 p.m., recessed to reconvene Thursday, October 23, 1997 at 9:30 p.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 22, 1997 was approved as submitted by Board 1 on October 23, 1997.

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ASSESSMENT APPEALS BOARD
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FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 23, 1997

3/97 Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1228 (STIPULATION)
APPLICANT: WORTHAM FAMILY PARTERSHIP
PARCEL ADDRESS: 830 BUST ST

3) APPLICATION 96-1331 (POSTPONEMENT)
APPLICANT: 100 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

4) APPLICATION 96-1332 (POSTPONEMENT)
APPLICANT: 100 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

5) APPLICATION 96-1333 (POSTPONEMENT)
APPLICANT: 100 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 23, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

6) APPLICATION 96-1334 (POSTPONEMENT)
APPLICANT: 101 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

7) APPLICATION 96-1335 (POSTPONEMENT)
APPLICANT: 101 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

8) APPLICATION 96-1336 (POSTPONEMENT)
APPLICANT: 101 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

9) APPLICATION 96-1337 (POSTPONEMENT)
APPLICANT: 101 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

10) APPLICATION 96-1377 (POSTPONEMENT)
APPLICANT: LAKESHORE BAY RETAIL, INC.
PARCEL ADDRESS: 1501 SLOAT BLVD.

11) APPLICATION 96-1378 (POSTPONEMENT)
APPLICANT: LAKESHORE BAY RETAIL, INC.
PARCEL ADDRESS: SLOAT BLVD.

12) APPLICATION 96-1379 (POSTPONEMENT)
APPLICANT: LAKESHORE BAY RETAIL, INC.
PARCEL ADDRESS: SLOAT BLVD.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 23, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

13) APPLICATION 96-1436 (POSTPONEMENT)
APPLICANT: CHARLE SCHWAB & CO., INC.
PARCEL ADDRESS: 1 MONTGOMERY ST. #1900

14) APPLICATION 96-1437 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 333 BUSH ST. #1200

15) APPLICATION 96-1438 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 707 SACRAMENTO ST.

16) APPLICATION 96-1439 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 1 MONTGOMERY ST. #700

17) APPLICATION 96-1440 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 101 MARKET ST. #800

18) APPLICATION 96-1441 (POSTPONEMENT)
APPLICANT: CHRLES SCHWAB & CO., INC.
PARCEL ADDRESS: 130 KEARNY ST. #2700

19) APPLICATION 96-1442 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO. INC.
PARCEL ADDRESS: 241 CALIFORNIA ST.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 23, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

13) APPLICATION 96-1436 (POSTPONEMENT)
APPLICANT: CHARLE SCHWAB & CO., INC.
PARCEL ADDRESS: 1 MONTGOMERY ST. #1900

14) APPLICATION 96-1437 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 333 BUSH ST. #1200

15) APPLICATION 96-1438 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 707 SACRAMENTO ST.

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APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 1 MONTGOMERY ST. #700

17) APPLICATION 96-1440 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 101 MARKET ST. #800

18) APPLICATION 96-1441 (POSTPONEMENT)
APPLICANT: CHRLES SCHWAB & CO., INC.
PARCEL ADDRESS: 130 KEARNY ST. #2700

19) APPLICATION 96-1442 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO. INC.
PARCEL ADDRESS: 241 CALIFORNIA ST.

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 23, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

20) APPLICATION 96-1443 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 580 CALIFORNIA ST. #800

21) APPLICATION 96-1444 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 101 MONTGOMERY ST. #600

22) APPLICATION 96-1560 (STIPULATION)
APPLICANT: J. DAVID GLADSTONE FOUND.
PARCEL ADDRESS: 1254 UTAH ST.

23) APPLICATION 96-1839 (POSTPONEMENT)
APPLICANT: CLYDE J. MASUHAGA
PARCEL ADDRESS: 820 IRVING ST 822

24) APPLICATION 96-1849 (POSTPONEMENT)
APPLICANT: FRANK SOON
PARCEL ADDRESS: 3921 JUDAH ST 3927

25) APPLICATION 96-1854 (POSTPONEMENT)
APPLICANT: INFORIMAGE OF CALIFORNIA, INC
PARCEL ADDRESS: 800 PENNSYLVANIA AVE

9:30 A.M. (ALL DAY)

26) Hearing, discussion, and possible action involving:
APPLICATION 96-1137
APPLICANT: LINCOLN-WHITEHALL REALTY LLC
PARCEL ADDRESS: 33 NEW MONTGOMERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $28,000,000 - APPLICANT'S OPINION: $22,500,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 23, 1997

9:30 A.M. (ALL DAY cont.)

27) Hearing, discussion, and possible action involving:
APPLICATION 96-1487
APPLICANT: ABC ASSOCIATES
PARCEL ADDRESS: 2121 FILLMORE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,200,000 - APPLICANT'S OPINION: $2,300,000
TAXABLE YEAR: 96/97

1:30 P.M.

28) Hearing, discussion, and possible action involving:
APPLICATION 96-1146
APPLICANT: ROGER W. LYONS
PARCEL ADDRESS: 343 OAK ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $952,460 - APPLICANT'S OPINION: $672,591
TAXABLE YEAR: 96/97

29) Hearing, discussion, and possible action involving:
APPLICATION 96-1150
APPLICANT: BYRON Y. CHIN
PARCEL ADDRESS: 212 LILY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $401,881 - APPLICANT'S OPINION: $287,000
TAXABLE YEAR: 96/97

30) Hearing, discussion, and possible action involving:
APPLICATION 96-1160
APPLICANT: D SIU
PARCEL ADDRESS: 140 PAGE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $545,589 - APPLICANT'S OPINION: $439,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 23, 1997

1:30 P.M. (cont.)

31) Hearing, discussion, and possible action involving:
APPLICATION 96-1163
APPLICANT: SYNERGY LLC
PARCEL ADDRESS: 601 LAGUNA
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $627,142 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97

32) Hearing, discussion, and possible action involving:
APPLICATION 96-1170
APPLICANT: DONALD R. MINKE
PARCEL ADDRESS: 530 PAGE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $593,183 - APPLICANT'S OPINION: $419,000
TAXABLE YEAR: 96/97

33) Hearing, discussion, and possible action involving:
APPLICATION 96-1172
APPLICANT: PAUL G. BOSCHETTI
PARCEL ADDRESS: 317 LEAVENWORTH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,798,207 - APPLICANT'S OPINION: $1,269,800
TAXABLE YEAR: 96/97

34) Hearing, discussion, and possible action involving:
APPLICATION 96-1173
APPLICANT: PAUL G. BOSCHETTI
PARCEL ADDRESS: 223 LEAVENWORTH
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $306,200 - APPLICANT'S OPINION: $224,000
TAXABLE YEAR: 96/97

1:30 P.M. (cont.)

35) Hearing, discussion, and possible action involving:
APPLICATION 96-1174
APPLICANT: PAUL G. BOSCHETTI
PARCEL ADDRESS: 222 LEAVENWORTH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,186,194 - APPLICANT'S OPINION: $830,000
TAXABLE YEAR: 96/97

36) Hearing, discussion, and possible action involving:
APPLICATION 96-1175
APPLICANT: PAUL G. BOSCHETTI
PARCEL ADDRESS: 126 HYDE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $749,197 - APPLICANT'S OPINION: $528,000
TAXABLE YEAR: 96/97

37) Hearing, discussion, and possible action involving:
APPLICATION 96-1176
APPLICANT: PAUL G. BOSCHETTI
PARCEL ADDRESS: 1083 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,150,000 - APPLICANT'S OPINION: $2,200,000
TAXABLE YEAR: 96/97

38) Hearing, discussion, and possible action involving:
APPLICATION 96-1177
APPLICANT: PAUL G. BOSCHETTI
PARCEL ADDRESS: 166 GOLDEN GATE AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,105,648 - APPLICANT'S OPINION: $1,470,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 23, 1997

1:30 P.M. (cont.)

39) Hearing, discussion, and possible action involving:
APPLICATION 96-1188
APPLICANT: USLAND DVLP. CORP. C WANG
PARCEL ADDRESS: 966 MISSION ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $614,148 - APPLICANT'S OPINION: $434,000
TAXABLE YEAR: 96/97

40) Hearing, discussion, and possible action involving:
APPLICATION 96-1213
APPLICANT: CALVIN YU
PARCEL ADDRESS: 121 VARENNES ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $423,620 - APPLICANT'S OPINION: $299,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, October 23, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journals of Proceedings for October 21 & 22, 1997 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued (to 12/15/97)
91-0052	Viacom Cablevision	Continued (to 12/15/97)
91-0053	Viacom Cablevision	Continued (to 12/15/97)
91-0749	Viacom Cablevision	Continued (to 12/15/97)
91-0750	Viacom Cablevision	Continued (to 12/15/97)
91-0751	Viacom Cablevision	Continued (to 12/15/97)
91-0752	Viacom Cablevision	Continued (to 12/15/97)
92-0132	TV Signal Corporation	Continued (to 12/15/97)
92-0134	Tele-Vue Systems Inc.	Continued (to 12/15/97)
93-3271	TV Signal Corporation	Continued (to 12/15/97)
94-2956	Viacom Cablevision	Continued (to 12/15/97)
95-1264	Viacom Cablevision	Continued (to 12/15/97)

RECESS

There being no further business, the Board, at the hour of 12:15 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter Fatooh and Alec Lambie

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1175	Paul G. Goschetti	A.V. Lowered (Assessor)
96-1188	US Land DVLP. Corp.	A.V. Lowered (Assessor)
96-1228	Wortham Family Partnership	Stipulation approved

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1146	Roger Lyons	Withdrawn
96-1150	Byron Chin	Withdrawn
96-1160	D. Siu	Withdrawn
96-1163	Synergy LLC	Withdrawn
96-1170	Donald R. Minke	Withdrawn
96-1172	Paul Boschetti	Withdrawn
96-1173	Paul Boschetti	Withdrawn
96-1174	Paul Boschetti	Withdrawn
96-1176	Pual Boschetti	Withdrawn
96-1177	Paul Boschetti	Withdrawn
96-1213	Calvin Yu	Withdrawn
96-1331	100 First Plaza Partners	Postponed
96-1332	100 First Plaza Partners	Postponed
96-1333	100 First Plaza Partners	Postponed
96-1334	100 First Plaza Partners	Postponed
96-1335	100 First Plaza Partners	Postponed
96-1336	100 First Plaza Partners	Postponed
96-1337	100 First Plaza Partners	Postponed
96-1377	Lakeshore Bay Retain, Inc	Postponement Denied
96-1378	Lakeshore Bay Retain, Inc	Postponement Denied

No.	Name	Disposition
96-1379	Lakeshore Bay Retain, Inc.	Postponement Denied
96-1436	Charle Schwab & Co., Inc.	Postponement Denied
96-1437	Charle Schwab & Co., Inc.	Postponement Denied
96-1438	Charle Schwab & Co., Inc.	Postponement Denied
96-1439	Charle Schwab & Co., Inc.	Postponement Denied
96-1440	Charle Schwab & Co., Inc.	Postponement Denied
96-1441	Charle Schwab & Co., Inc.	Postponement Denied
96-1442	Charle Schwab & Co., Inc.	Postponement Denied
96-1443	Charle Schwab & Co., Inc.	Postponement Denied
96-1444	Charle Schwab & Co., Inc.	Postponement Denied
96-1560	David Gladstone Foundation	Stipulation approved
96-1839	Clyde J. Masuhaga	Postponed
96-1849	Frank Soon	Postponed
96-1854	Inforimage of California, Inc.	Postponed
96-1137	Lincoln Whitehall Realty LLC	Withdrawn
96-1487	ABC Associates	Withdrawn

There being no further business, the Board, at the hour of 2:45 p.m., recessed to reconvene Friday, October 24, 1997 at 9:30 p.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 23, 1997 was approved as submitted by Board 1 on October 24, 1997.

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ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 24, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-1258
APPLICANT: 686 INVESTORS CORP.
PARCEL ADDRESS: 686 SACRAMENTO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,604,299 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1259
APPLICANT: PIZZA HUT
PARCEL ADDRESS: 2625 GEARY BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $27,740,049 - APPLICANT'S OPINION: $8,000,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1261
APPLICANT: PIZZA HUT
PARCEL ADDRESS: 2151 LOMBARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $494,427 - APPLICANT'S OPINION: $250,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 24, 1997

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1262
APPLICANT: CASA BUTTE CONSTRUCTION CORP.
PARCEL ADDRESS: 2659 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,006,881 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 96/97

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1268
APPLICANT: JOSEPH SIINO
PARCEL ADDRESS: 1050 FELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,263,073 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1271
APPLICANT: NOLAN LEE
PARCEL ADDRESS: 1101 POLK ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,406,591 - APPLICANT'S OPINION: $625,000
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1272
APPLICANT: CARRIE K. YIM
PARCEL ADDRESS: 548 7TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,197,773 - APPLICANT'S OPINION: $370,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 24, 1997

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1274
APPLICANT: RONALD HARRILL
PARCEL ADDRESS: 2614 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $470,811 - APPLICANT'S OPINION: $200,000
TAXABLE YEAR: 96/97

10) Hearing, discussion, and possible action involving:
APPLICATION 96-1275
APPLICANT: DONALD F. STANAT
PARCEL ADDRESS: 729 MASON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,226,821 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1684
APPLICANT: MEHAN FAMILY TRUST
PARCEL ADDRESS: 3501 FILLMORE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,961,519 - APPLICANT'S OPINION: $1,750,000
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1685
APPLICANT: MEHAN FAMILY TRUST
PARCEL ADDRESS: 2645 POLK ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,137,288 - APPLICANT'S OPINION: $976,500
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 96-1698
APPLICANT: DIANYSIS PLARINOS
PARCEL ADDRESS: 1221 MISSION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $421,367 - APPLICANT'S OPINION: $269,625
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1740
APPLICANT: HOWARD L. GROTHE
PARCEL ADDRESS: 562 WALLER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $559,180 - APPLICANT'S OPINION: $425,000
TAXABLE YEAR: 96/97

15) Hearing, discussion, and possible action involving:
APPLICATION 96-1748
APPLICANT: FINEMAN & MARTIN ET AL
PARCEL ADDRESS: 163 2ND ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $663,020 - APPLICANT'S OPINION: $510,255
TAXABLE YEAR: 96/97

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, October 24, 1997, 1997 at 9:35 a.m.

Present: Peter Fatooh, Robert Reese, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for October 23, 1997 was approved as submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1698	Dianysis Plarinos	A.V. Lowered (Board)
96-1258	686 Investors Corp.	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1684	Mehan Family Trust	Denied (no-show)
96-1685	Mehan Family Trust	Denied (no-show)
96-1740	Howard L. Grothe	Denied (no-show)
96-1748	Fineman and Martin Et.	Denied (no-show)
96-1259	Pizza Hut	Withdrawn
96-1261	Pizza Hut	Withdrawn
96-1262	Casa Butte Construction Corp.	Withdrawn
96-1268	Joseph Siino	Withdrawn
96-1271	Nolan Lee	Withdrawn
96-1272	Carrie K. Yim	Withdrawn
96-1274	Ronald Harrill	Withdrawn
96-1275	Donald F. Stanat	Withdrawn

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene in closed session on Monday, October 27, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 24, 1997 was approved as submitted by Board 1 on October 28, 1997.

The agenda for Board 1 for this meeting
is not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In Special Meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, October 27, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The purpose of the meeting was to discuss issuance of subpoenas to various individuals to appear at the 201 Spear Street hearing scheduled for November 6, 1997.

The Board directed the Administrator to issue subpoenas to the following individuals:

Lawrence L. Hoenig, Esq.
Craig A. Becker, Esq.
Claude Kolm, Esq.
Vernon Walton
David Busse
Eugene Barron
Li-Hsuan Chou
Henry McKenzie

The Board authorized the Administrator to sign subpoenas on its behalf.

All Subpoenaed documents are to be delivered to the Board's Office.

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene on Tuesday, October 28, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 27, 1997 was approved as amended by Board 1 on October 28, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

DATE POSTED
OCT 2 3 1997
Assessment Appeals Board

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 27, 1997

7/97

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1839 (POSTPONEMENT)
APPLICANT: CLYDE J. MASUHAGA
PARCEL ADDRESS: 820 IRVING ST 822

3) APPLICATION 96-1849 (POSTPONEMENT)
APPLICANT: FRANK SOON
PARCEL ADDRESS: 3921 JUDAH ST 3927

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4) APPLICATION 96-1854 (POSTPONEMENT)
APPLICANT: INFORIMAGE OF CALIFORNIA, INC
PARCEL ADDRESS: 800 PENNSYLVANIA AVE

5) APPLICATION 96-1855 (POSTPONEMENT)
APPLICANT: RCM CAPITAL MANAGEMENT
PARCEL ADDRESS: 4 EMBARCADERO CTR.

9:30 A.M. (ALL DAY)

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1572
APPLICANT: WELLS FARGO BANK - 9895
PARCEL ADDRESS: 155 5TH ST. 4TH FL.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $14,274,791 - APPLICANT'S OPINION: $8,000,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 27, 1997

9:30 A.M. (ALL DAY cont.)

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1574
APPLICANT: WELLS FARGO BANK - 9058
PARCEL ADDRESS: 2300 IRVING ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $873,058 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1576
APPLICANT: WELLS FARGO BANK - 9019
PARCEL ADDRESS: 3624 GEARY BLVD.
CURRENT ASSESSMENT: $861,488 - APPLICANT'S OPINION: $761,488
TAXABLE YEAR: 96/97

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1578
APPLICANT: SANWA BANK CALIFORNIA
PARCEL ADDRESS: 701 MONTGOMERY ST.
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $631,417 - APPLICANT'S OPINION: $84,300
TAXABLE YEAR: 96/97

10) Hearing, discussion, and possible action involving:
APPLICATION 96-1579
APPLICANT: SANWA BANK CALIFORNIA
PARCEL ADDRESS: 2501 MISSION ST.
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $323,423 - APPLICANT'S OPINION: $9,950
TAXABLE YEAR: 96/97

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1838
APPLICANT: LORETTA MERAT
PARCEL ADDRESS: 310 PARNASSUS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $796,404 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 27, 1997

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1843
APPLICANT: WILSON M. CHAN
PARCEL ADDRESS: 547 CORBETT AVE 549
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $722,342 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97

13) Hearing, discussion, and possible action involving:
APPLICATION 96-2034
APPLICANT: WORLD BOOKS
PARCEL ADDRESS: 824 STOCKTON ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $65,760 - APPLICANT'S OPINION: $2,030
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-2193
APPLICANT: CHEE L. CHEUNG
PARCEL ADDRESS: 5001 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $832,468 - APPLICANT'S OPINION: $215,877
TAXABLE YEAR: 93/94

15) Hearing, discussion, and possible action involving:
APPLICATION 96-2194
APPLICANT: CHEE L. CHEUNG
PARCEL ADDRESS: 5001 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $849,117 - APPLICANT'S OPINION: $653,477
TAXABLE YEAR: 94/95

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 27, 1997

9:30 A.M. (ALL DAY cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-2195
APPLICANT: CHEE L. CHEUNG
PARCEL ADDRESS: 5001 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $859,247 - APPLICANT'S OPINION: $653,477
TAXABLE YEAR: 95/96

17) Hearing, discussion, and possible action involving:
APPLICATION 96-2196
APPLICANT: CHEE L. CHEUNG
PARCEL ADDRESS: 5001 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $868,784 - APPLICANT'S OPINION: $653,477
TAXABLE YEAR: 96/97

1:30 P.M.

18) Hearing, discussion, and possible action involving:
APPLICATION 96-1569
APPLICANT: FERDON BROTHERS
PARCEL ADDRESS: 620 SUTTER ST.
TOPIC: EXEMPTION ALLOCATION: Assessor's allocation of exempt value is incorrect.
CURRENT ASSESSMENT: $986,629 - APPLICANT'S OPINION: $601,000
TAXABLE YEAR: 96/97

19) Hearing, discussion, and possible action involving:
APPLICATION 96-1570
APPLICANT: MOBILE MEDIA COMMUNICATIONS, INC.
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $749,419 - APPLICANT'S OPINION: $281,032
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 27, 1997

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 96-1761
APPLICANT: FRANK BAILINSON
PARCEL ADDRESS: 3050 LYON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $634,656 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97

21) Hearing, discussion, and possible action involving:
APPLICATION 96-1762
APPLICANT: JAMES F. BLANDING
PARCEL ADDRESS: 2201 GENEVA AVE AVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,091,121 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 96/97

22) Hearing, discussion, and possible action involving:
APPLICATION 96-1765
APPLICANT: STEPHEN MEEKER
PARCEL ADDRESS: 75 20TH AVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $646,151 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 96/97

23) Hearing, discussion, and possible action involving:
APPLICATION 96-1767
APPLICANT: JIRAIR SARKISSIAN
PARCEL ADDRESS: 567 EL CAMINO DEL MAR
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $929,070 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 27, 1997

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 96-1768
APPLICANT: MARVIN E. STENDER
PARCEL ADDRESS: 1372 MASONIC AVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $539,650 - APPLICANT'S OPINION: $325,000
TAXABLE YEAR: 96/97

25) Hearing, discussion, and possible action involving:
APPLICATION 96-1770
APPLICANT: FRED W. TAYLOR
PARCEL ADDRESS: 998 DIVISADERO ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,608,145 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 96/97

26) Hearing, discussion, and possible action involving:
APPLICATION 96-1798
APPLICANT: MOBILECOMM OF THE WST, INC.
PARCEL ADDRESS: 101 CALIFORNIA ST
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $31,392 - APPLICANT'S OPINION: $11,772
TAXABLE YEAR: 96/97

27) Hearing, discussion, and possible action involving:
APPLICATION 96-1799
APPLICANT: MOBILE COMM OF THE WEST, INC.
PARCEL ADDRESS: VARIOUS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $206,883 - APPLICANT'S OPINION: $77,581
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 27, 1997

1:30 P.M. (cont.)

28) Hearing, discussion, and possible action involving:
APPLICATION 96-1800
APPLICANT: MOBILECOMM OF THE WEST, INC.
PARCEL ADDRESS: 44 MONTGOMERY ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $11,790 - APPLICANT'S OPINION: $4,421
TAXABLE YEAR: 96/97

29) Hearing, discussion, and possible action involving:
APPLICATION 96-1801
APPLICANT: MOBILECOMM OF THE WEST, INC.
PARCEL ADDRESS: 1 LA AVANZADA AVE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $34,895 - APPLICANT'S OPINION: $13,086
TAXABLE YEAR: 96/97

30) Hearing, discussion, and possible action involving:
APPLICATION 96-2181
APPLICANT: KENNEDY CABINETS
PARCEL ADDRESS: 1777 YOSEMITE AVE #2D
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $23,958 - APPLICANT'S OPINION: $18,000
TAXABLE YEAR: 94/95

31) Hearing, discussion, and possible action involving:
APPLICATION 96-2182
APPLICANT: KENNEDY CABINETS
PARCEL ADDRESS: 1777 YOSEMITE AVE #2D
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $23,913 - APPLICANT'S OPINION: $18,000
TAXABLE YEAR: 95/96

32) Hearing, discussion, and possible action involving:
APPLICATION 96-2183
APPLICANT: KENNEDY CABINETS
PARCEL ADDRESS: 1777 YOSEMITE AVE #2D
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $23,702 - APPLICANT'S OPINION: $18,000
TAXABLE YEAR: 93/94

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, October 27, 1997 at 9:40 a.m.

Present: Hayes Miles, Irma Ramirez-Tom, and Ronald Chun

Quorum present

Chairperson: Hayes Miles, Presiding

The Journal of Proceedings for October 20, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-2034	World Books	A.V. Lowered (Board)
96-2193	Chee L. Cheung	Continued
96-2194	Chee L. Cheung	Continued
96-2195	Chee L. Cheung	Continued
96-2196	Chee L. Cheung	Continued

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1572	Wells Fargo Bank	Withdrawn
96-1574	Wells Fargo Bank	Withdrawn
96-1576	Wills Fargo Bank	Withdrawn
96-1578	Sanwa Bank California	Withdrawn
96-1579	Sanwa Bank California	Withdrawn
96-1838	Loretta Merat	Withdrawn
96-1839	Clyde J. Masuhaga	Withdrawn
96-1843	Wilson M. Chan	Withdrawn
96-1849	Frank Soon	Postponed
96-1854	Inforimage of California, Inc.	Postponed

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Lawrence Lee, Joseph Koman, and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-2181	Kennedy Cabinets	Withdrawn
96-2182	Kennedy Cabinets	Withdrawn
96-2183	Kennedy Cabinets	Withdrawn

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1569	Ferdon Brothers	Denied (no-show)
96-1570	Mobile Media Communications	Postponed
96-1761	Frank Bailinson	Withdrawn
96-1762	James F. Blanding	Withdrawn
96-1765	Stephen Meeker	Withdrawn
96-1767	Jirair Sarkissian	Withdrawn
96-1768	Marvin E. Stender	Withdrawn
96-1770	Fred W. Taylor	Stipulation approved
96-1798	Mobilecomm of the West Inc.	Postponed
96-1799	Mobilecomm of the West Inc.	Postponed
96-1800	Mobilecomm of the West Inc.	Postponed
96-1801	Mobilecomm of the West Inc.	Postponed

RECESS

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Monday, November 3, 1997 at 9:30 a.m.

John L. Taylor

Clerk

The Journal of Proceedings for October 27, 1997 was approved as submitted by Board 2 on November 3, 1997.

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 28, 1997

8/97

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1377 (POSTPONEMENT)
APPLICANT: LAKESHORE BAY RETAIL, INC.
PARCEL ADDRESS: 1501 SLOAT BLVD.

3) APPLICATION 96-1378 (POSTPONEMENT)
APPLICANT: LAKESHORE BAY RETAIL, INC.
PARCEL ADDRESS: SLOAT BLVD.

4) APPLICATION 96-1379 (POSTPONEMENT)
APPLICANT: LAKESHORE BAY RETAIL, INC.
PARCEL ADDRESS: SLOAT BLVD.

1:30 P.M.

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1283
APPLICANT: CLIP CLOP III PARTNERS
PARCEL ADDRESS: 1700 MONTGOMERY ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $21,516,061 - APPLICANT'S OPINION: $8,219,200
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 28, 1997

1:30 P.M. (cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1284
APPLICANT: CLIP CLOP III PARTNERS
PARCEL ADDRESS: 2 FRANCISCO ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,177,076 - APPLICANT'S OPINION: $1,050,400
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1285
APPLICANT: CLIP CLOP III PARTNERS
PARCEL ADDRESS: 1950 KEARNY ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $3,875,000 - APPLICANT'S OPINION: $3,820,000
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1286
APPLICANT: CLIP CLOP III PARTNERS
PARCEL ADDRESS: 50 FRANCISCO ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $14,809,000 - APPLICANT'S OPINION: $7,110,400
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, October 28, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for October 23, 1997 was approved as submitted

The Journal of Proceedings for October 27, 1997 was approved as amended

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1377	Lakeshore Bay Retail	Postponed
96-1378	Lakeshore Bay Retail	Postponed
96-1379	Lakeshore Bay Retail	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1710	US Power San Francisco, Inc.	Postponed
95-1339	Chronicle Publishing Co.	Postponed
95-1340	Chronicle Publishing Co.	Postponed
95-1341	Chronicle Publishing Co.	Postponed
96-1342	Chronicle Publishing Co.	Postponed
96-1893	Blue Print Service Co.	Postponed
96-1894	Blue Print Service Co.	Postponed
96-1283	Clip Clop III Partners	Withdrawn
96-1284	Clip Clop III Partners	Withdrawn
96-1285	Clip Clop III Partners	Withdrawn
96-1286	Clip Clop III Partners	Withdrawn

RECESS

There being no further business, the Board, at the hour of 10:15 p.m., recessed to reconvene Wednesday, October 29, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 28, 1997 was approved as submitted by Board 1 on October 29, 1997.

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OCT 27 1997

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ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
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875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 29, 1997

9/97

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-1369
APPLICANT: NORDSTROM INC.
PARCEL ADDRESS: 865 MARKET ST.
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $11,524,872 - APPLICANT'S OPINION: $3,682,000
TAXABLE YEAR: 96/97

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1370
APPLICANT: NORDSTROM INC.
PARCEL ADDRESS: 285 WINSTON DR.
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $4,904,867 - APPLICANT'S OPINION: $800,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1371
APPLICANT: GAP (BANANA REPUBLIC)
PARCEL ADDRESS: 1 HARRISON ST. #200
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $6,710,890 - APPLICANT'S OPINION: $611,100
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 29, 1997

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1373
APPLICANT: THE GAP
PARCEL ADDRESS: 1 HARRISON ST. #100
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $15,636,244 - APPLICANT'S OPINION: $1,468,100
TAXABLE YEAR: 96/97

1:30 P.M.

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1872
APPLICANT: VINCENT Y. CHIN
PARCEL ADDRESS: 1011 BUSH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,794,837 - APPLICANT'S OPINION: $1,063,901
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1873
APPLICANT: VINCENT Y. CHIN
PARCEL ADDRESS: 698 BUSH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,536,537 - APPLICANT'S OPINION: $1,653,447
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1874
APPLICANT: VINCENT Y. CHIN
PARCEL ADDRESS: 834 BUSH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $919,862 - APPLICANT'S OPINION: $884,596
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 29, 1997

1:30 P.M. (cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1585
APPLICANT: COST PLUS, INC. #10
PARCEL ADDRESS: 2552 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $7,298,962 - APPLICANT'S OPINION: $6,116,385
TAXABLE YEAR: 96/97

10) Hearing, discussion, and possible action involving:
APPLICATION 96-1586
APPLICANT: COST PLUS INC. #10
PARCEL ADDRESS: 2552 TAYLOR ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $740,514 - APPLICANT'S OPINION: $662,945
TAXABLE YEAR: 96/97

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1587
APPLICANT: COST PLUS, INC. #10
PARCEL ADDRESS: 2552 TAYLOR ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,413,710 - APPLICANT'S OPINION: $1,265,630
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1588
APPLICANT: COST PLUS, INC. #10
PARCEL ADDRESS: 2552 TAYLOR ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $942,473 - APPLICANT'S OPINION: $843,750
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 29, 1997

1:30 P.M. (cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 96-1589
APPLICANT: COST PLUS, INC. #10
PARCEL ADDRESS: 2552 TAYLOR ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $471,235 - APPLICANT'S OPINION: $413,600
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1590
APPLICANT: COST PLUS, INC. #10
PARCEL ADDRESS: 2552 TAYLOR ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $538,555 - APPLICANT'S OPINION: $472,690
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, October 29, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for October 28, 1997 was approved as submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1369	Nordstrom Inc.	Denied (no-show)
96-1370	Nordstrom Inc.	Denied (no-show)
96-1371	Gap	Withdrawn
96-1373	Gap	Withdrawn

RECESS

There being no further business, the Board, at the hour of 9:50 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Alec Lambie, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1872	Vincent Y. Chin	Withdrawn
96-1873	Vincent Y. Chin	Withdrawn
96-1874	Vincent Y. Chin	Withdrawn
96-1585	Cost Plus, Inc. #10	Denied (no-show)
96-1586	Cost Plus, Inc. #10	Denied (no-show)
96-1587	Cost Plus, Inc. #10	Denied (no-show)
96-1588	Cost Plus, Inc. #10	Denied (no-show)
96-1589	Cost Plus, Inc. #10	Denied (no-show)
96-1590	Cost Plus, Inc. #10	Denied (no-show)

There being no further business, the Board, at the hour of 1:50 p.m., recessed to reconvene Thursday, October 30, 1997 at 9:30 a.m.

John L. Taylor VNC
Clerk

The Journal of Proceedings for October 29, 1997 was approved as submitted by Board 1 on October 30, 1997.

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ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 30, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1436 (POSTPONEMENT)
APPLICANT: CHARLE SCHWAB & CO., INC.
PARCEL ADDRESS: 1 MONTGOMERY ST. #1900

3) APPLICATION 96-1437 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 333 BUSH ST. #1200

4) APPLICATION 96-1438 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 707 SACRAMENTO ST.

5) APPLICATION 96-1439 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 1 MONTGOMERY ST. #700

6) APPLICATION 96-1440 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 101 MARKET ST. #800

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 30, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

7) APPLICATION 96-1441 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 130 KEARNY ST. #2700

8) APPLICATION 96-1442 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO. INC.
PARCEL ADDRESS: 241 CALIFORNIA ST.

9) APPLICATION 96-1443 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 580 CALIFORNIA ST. #800

10) APPLICATION 96-1444 (POSTPONEMENT)
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 101 MONTGOMERY ST. #600

9:30 A.M. (ALL DAY)

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1830
APPLICANT: ZABER CORPORATION INC
PARCEL ADDRESS: 55 STOCKTON ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,524,040 - APPLICANT'S OPINION: $2,200,000
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1831
APPLICANT: ZABER CORPORATION INC.
PARCEL ADDRESS: 55 STOCKTON ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,492,509 - APPLICANT'S OPINION: $2,250,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 30, 1997

9:30 A.M. (ALL DAY cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 96-1832
APPLICANT: ZABER CORPORATION, INC.
PARCEL ADDRESS: 55 STOCKTON ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $11,967,996 - APPLICANT'S OPINION: $6,000,300
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1833
APPLICANT: ZABER CORPORATION, INC.
PARCEL ADDRESS: 55 STOCKTON ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $8,968,140 - APPLICANT'S OPINION: $4,500,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, October 30, 1997 at 1:40 p.m.

Present: Peter Fatooh, Alec Lambie, and Hayes Miles

Quorum present

Chairperson: Alec Lambie, Presiding

The Journal of Proceedings for October 29, 1997 was approved as submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1436	Charles Schwab and Co., Inc.	Postponed
96-1437	Charles Schwab and Co., Inc.	Postponed
96-1438	Charles Schwab and Co., Inc.	Postponed
96-1439	Charles Schwab and Co., Inc.	Postponed
96-1440	Charles Schwab and Co., Inc.	Postponed
96-1441	Charles Schwab and Co., Inc.	Postponed
96-1442	Charles Schwab and Co., Inc.	Postponed
96-1443	Charles Schwab and Co., Inc.	Postponed
96-1444	Charles Schwab and Co., Inc.	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1830	Zaber Corporation Inc.	Withdrawn
96-1831	Zaber Corporation Inc.	Withdrawn
96-1832	Zaber Corporation Inc.	Withdrawn
96-1833	Zaber Corporation Inc.	Withdrawn

RECESS

There being no further business, the Board, at the hour of 2:00 p m , recessed to reconvene Friday, October 31, 1997 at 9:30 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for October 30, 1997 was approved as submitted by Board 1 on October 31, 1997.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
OCTOBER 31, 1997

97 Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1834 (POSTPONEMENT)
APPLICANT: ALRICH PARTNERS
PARCEL ADDRESS: 540 MARKET ST

9:30 A.M. (ALL DAY)

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1826
APPLICANT: BANG KOK METROPOLITAN BANK
PARCEL ADDRESS: 450 SANSOME ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $10,124,288 - APPLICANT'S OPINION: $5,050,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1827
APPLICANT: BANGKOK METROPOLITAN BANK
PARCEL ADDRESS: 450 SANSOME ST
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $10,123,288 - APPLICANT'S OPINION: $5,050,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 31, 1997

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1828
APPLICANT: TRANS-ASIA COMPANY AKA WESTERN GOLD INVESTMENT
PARCEL ADDRESS: 230 CALIFORNIA ST LD INVESTMENT
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,580,000 - APPLICANT'S OPINION: $3,326,519
TAXABLE YEAR: 96/97

1:30 P.M.

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1680
APPLICANT: MASON STREET WINE BAR
PARCEL ADDRESS: 342 MASON ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $35,545 - APPLICANT'S OPINION: $19,327
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1681
APPLICANT: MARY M. ROSS
PARCEL ADDRESS: 541 LINDEN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $350,192 - APPLICANT'S OPINION: $238,000
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1772
APPLICANT: GOLDEN GATEWAY CENTER
PARCEL ADDRESS: 550 BATTERY ST
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $36,587 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
OCTOBER 31, 1997

1:30 P.M. (cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1773
APPLICANT: GOLDEN GATEWAY CENTER
PARCEL ADDRESS: 550 BATTERY ST
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $278,236 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 94/95

10) Hearing, discussion, and possible action involving:
APPLICATION 96-1774
APPLICANT: GOLDEN GATEWAY CENTER
PARCEL ADDRESS: 550 BATTERY ST
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $137,996 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 93/94

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1900
APPLICANT: CHUCK LAM
PARCEL ADDRESS: 2138 MISSION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $201,600 - APPLICANT'S OPINION: $161,112
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, October 31, 1997 at 9:40 a.m.

Present: Peter Fatooh, Owen Brady, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for October 30, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1826	Bang Kok Metropolitan	Withdrawn
96-1827	Bang Kok Metropolitan	Withdrawn
96-1828	Trans-Asia Company	Denied (no-show)

RECESS

There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Owen Brady, and Hayes Miles

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1681	Mary M. Ross	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1680	Mason Street Wine Bar	Withdrawn
96-1772	Golden Gateway Center	Withdrawn
96-1773	Golden Gateway Center	Withdrawn
96-1774	Golden Gateway Center	Withdrawn
96-1834	Alrich Partners	Postponed
96-1900	Chuck Lam	Withdrawn

There being no further business, the Board, at the hour of 2:10 p.m., recessed to reconvene Tuesday, November 4, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for October 31, 1997 was approved as submitted by Board 1 on November 4, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 3, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1855 (POSTPONEMENT)
APPLICANT: RCM CAPITAL MANAGEMENT
PARCEL ADDRESS: 4 EMBARCADERO CTR.

3) APPLICATION 96-1893 (POSTPONEMENT)
APPLICANT: BLUE PRINT SERVICE CO. INC.
PARCEL ADDRESS: 143 2ND ST.

4) APPLICATION 96-1894 (POSTPONEMENT)
APPLICANT: BLUE PRINT SERVICE CO. INC.
PARCEL ADDRESS: 250 BROADWAY

9:30 A.M. (ALL DAY)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1491
APPLICANT: THE BLOW UP LAB
PARCEL ADDRESS: 24 DORE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $802,945 - APPLICANT'S OPINION: $650,757
TAXABLE YEAR: 96/97

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 3, 1997

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1856
APPLICANT: FRITZ CO. INC.
PARCEL ADDRESS: 706 MISSION ST. #600
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $3,738,157 - APPLICANT'S OPINION: $1,200,100
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1906
APPLICANT: THE MINDFUL BODY
PARCEL ADDRESS: 2876 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $44,256 - APPLICANT'S OPINION: $5,000
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-2064
APPLICANT: URBAN DIGITAL COLOR
PARCEL ADDRESS: 1616 16TH ST.
CURRENT ASSESSMENT: $73,700 - APPLICANT'S OPINION: $35,000
TAXABLE YEAR: 95/96

9) Hearing, discussion, and possible action involving:
APPLICATION 96-2066
APPLICANT: HONG KONG SEAFOOD RESTAURANT
PARCEL ADDRESS: 2588 NORIEGA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $194,515 - APPLICANT'S OPINION: $65,000
TAXABLE YEAR: 96/97

10) Hearing, discussion, and possible action involving:
APPLICATION 96-2092
APPLICANT: JAMES A. LUCEY
PARCEL ADDRESS: 2906 SAN BRUNO AVE.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of 01/04/96 is incorrect.
CURRENT ASSESSMENT: $792,367 - APPLICANT'S OPINION: $670,583
TAXABLE YEAR: 95/96

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 3, 1997

1:30 P.M.

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1875
APPLICANT: WILLIAM SPENCER
PARCEL ADDRESS: 3101 3RD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,690,122 - APPLICANT'S OPINION: $1,200,000
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1885
APPLICANT: EDITH CHAN
PARCEL ADDRESS: 3089 26TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $555,000 - APPLICANT'S OPINION: $250,000
TAXABLE YEAR: 96/97

13) Hearing, discussion, and possible action involving:
APPLICATION 96-1886
APPLICANT: JONATHAN MUELLER
PARCEL ADDRESS: 70 LOPEZ AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $598,555 - APPLICANT'S OPINION: $250,000
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1887
APPLICANT: WILLIAM D. SPENCER
PARCEL ADDRESS: 1055 MARIN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,100,000 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 3, 1997

1:30 P.M. (cont.)

15) Hearing, discussion, and possible action involving:
APPLICATION 96-1895
APPLICANT: GORON HU
PARCEL ADDRESS: 2545 NORIEGA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,985,392 - APPLICANT'S OPINION: $1,150,000
TAXABLE YEAR: 96/97

16) Hearing, discussion, and possible action involving:
APPLICATION 96-1896
APPLICANT: RUSSELL R. SILVESTRI
PARCEL ADDRESS: 2262 BAY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $594,762 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, November 3, 1997 at 9:40 a.m.

Present: Ronald Chun, Lawrence Lee, and Joseph Koman

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Quorum present

Chairperson: Ronald Chun, Presiding

The Journal of Proceedings for October 27, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-2092	James A. Lucey	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1491	The Blow Up Lab	Denied (no-show)
96-1855	RCM Capital Management	Postponed
96-1856	Fritz Co. Inc.	Withdrawn
96-1906	The Mindful Body	Withdrawn
96-2064	Urban Digital Color	Denied (no-show)
96-2066	Hong Kong Seafood Restaurant	Denied (no-show)
96-1875	William Spencer	Withdrawn
96-1885	Edith Chan	Withdrawn
96-1886	Jonathan Mueller	Withdrawn
96-1887	William Spencer	Withdrawn
96-1893	Blue Print Service Co.	Postponed
96-1894	Blue Print Service Co.	Postponed
96-1895	Goron Hu	Withdrawn

No.	Name	Disposition
96-1896	Russell Silvestri	Withdrawn

RECESS

There being no further business, the Board, at the hour of 10:05 a.m., recessed to reconvene Monday, December 8, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for November 3, 1997 was approved by Board 2 on February 9, 1998

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
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San Francisco, CA 94103

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 4, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1331 (POSTPONEMENT)
APPLICANT: 100 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

3) APPLICATION 96-1332 (POSTPONEMENT)
APPLICANT: 100 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

4) APPLICATION 96-1333 (POSTPONEMENT)
APPLICANT: 100 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

5) APPLICATION 96-1334 (POSTPONEMENT)
APPLICANT: 101 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

6) APPLICATION 96-1335 (POSTPONEMENT)
APPLICANT: 101 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 4, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

7) APPLICATION 96-1336 (POSTPONEMENT)
APPLICANT: 101 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

8) APPLICATION 96-1337 (POSTPONEMENT)
APPLICANT: 101 FIRST PLAZA PARTNERS, L.P.
PARCEL ADDRESS: 100 1ST ST.

9) APPLICATION 97-0262 (POSTPONEMENT)
APPLICANT: MISSION HOUSING DEVELOPMENT CO .
PARCEL ADDRESS: 1200 POTRERO

10) APPLICATION 97-0263 (POSTPONEMENT)
APPLICANT: FRIENDSHIP VILLAGE 2
PARCEL ADDRESS: 805 WEBSTER ST.

11) APPLICATION 97-0264 (POSTPONEMENT)
APPLICANT: ST.FRANCIS SQUARE
PARCEL ADDRESS: 1305 LAGUNA ST.

12) APPLICATION 97-0265 (POSTPONEMENT)
APPLICANT: FRIENDSHIP VILLAGE 1
PARCEL ADDRESS: 1047 MCALLISTER ST.

13) APPLICATION 97-0266 (POSTPONEMENT)
APPLICANT: ST FRANCIS SQUARE
PARCEL ADDRESS: 1510 O'FARRELL

14) APPLICATION 97-0267 (POSTPONEMENT)
APPLICANT: ST FRANCIS SQUARE
PARCEL ADDRESS: 10 BERTIE MINOR LANE

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 4, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

15) APPLICATION 97-0268 (POSTPONEMENT)
APPLICANT: THOMAS PAINE PARTNERS
PARCEL ADDRESS: 1161 TURK ST.

16) APPLICATION 97-0269 (POSTPONEMENT)
APPLICANT: THIRD BAPTIST GARDENS
PARCEL ADDRESS: 1049 GOLDEN GATE ST.

17) APPLICATION 97-0270 (POSTPONEMENT)
APPLICANT: BUCHANNON PAK LTD
PARCEL ADDRESS: 1150 BUCHANNAN

18) APPLICATION 97-0271 (POSTPONEMENT)
APPLICANT: VISTA DEL MONTE
PARCEL ADDRESS: 49 GOLDMINE

19) APPLICATION 97-0272 (POSTPONEMENT)
APPLICANT: LAUREL WEST LTD
PARCEL ADDRESS: 1555 TURK ST.

20) APPLICATION 97-0273 (POSTPONEMENT)
APPLICANT: VISTA DEL MONTE
PARCEL ADDRESS: 49 GOLDMINE DR.

21) APPLICATION 97-0274 (POSTPONEMENT)
APPLICANT: PRINCE HALL LTD.
PARCEL ADDRESS: 901 WEBSTER ST.

9:30 A.M. (ALL DAY)

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 4, 1997

9:30 A.M. (ALL DAY cont.)

22) Hearing, discussion, and possible action involving:
APPLICATION 96-0684
APPLICANT: RICHARD BANKS
PARCEL ADDRESS: 553 OAK ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $318,934 - APPLICANT'S OPINION: $178,500
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, November 4, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Owen Brady

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for October 31, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0684	Richard Banks	Continued

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1331	100 First Plaza Partners, L.P.	Postponed
96-1332	100 First Plaza Partners, L.P.	Postponed
96-1333	100 First Plaza Partners, L.P.	Postponed
96-1334	100 First Plaza Partners, L.P.	Postponed
96-1335	100 First Plaza Partners, L.P.	Postponed
96-1336	100 First Plaza Partners, L.P.	Postponed
96-1337	100 First Plaza Partners, L.P.	Postponed
97-0262	Mission Housing Development	Continued
97-0263	Friendship Village 2	Continued
97-0264	St. Francis Square	Continued
97-0265	Friendship Village 1	Continued
97-0266	St. Francis Square	Continued
97-0267	St. Francis Square	Continued
97-0268	Thomas Paine Partners	Continued

No.	Name	Disposition
97-0269	Third Baptist Gardens	Continued
97-0270	Buchannon	Continued
97-0271	Vista Del Monte	Continued
97-0272	Laurel West LTD	Continued
97-0273	Vista Del Monte	Continued
97-0274	Prince Hall LTD	Continued

RECESS

There being no further business, the Board, at the hour of 10:30 a.m., recessed in honor of Mr. John Taylor's 70th birthday, to reconvene Wednesday, November 5, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for November 4, 1997 was approved as submitted by Board 1 on November 12, 1997.

ASSESSMENT
APPEALS BOARD
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5/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 5, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 95-1710 (POSTPONEMENT)
APPLICANT: U.S. POWER SAN FRANCISCO, INC.
PARCEL ADDRESS: MARKET ST.

3) APPLICATION 96-0806 (POSTPONEMENT)
APPLICANT: S.F. SHOPPING CENTRE ASSOC. L.P.
PARCEL ADDRESS: 865 MARKET ST.

9:30 A.M. (ALL DAY)

4) Hearing, discussion, and possible action involving:
APPLICATION 96-0805
APPLICANT: S.F. SHOPPING CENTRE ASSOC. L.P.
PARCEL ADDRESS: 865 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,480,718 - APPLICANT'S OPINION: $732,018
TAXABLE YEAR: 96/97

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* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, November 5, 1997 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Owen Brady

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
*96-0684	Richard Banks	A.V. Lowered (Board)

*Mr. Lambie dissented to a higher value

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1710	U.S. Power San Francisco	Postponed
96-0805	SF Shopping Center	Postponed
96-0806	SF Shopping Center	Postponed

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene Thursday, November 6, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for November 5, 1997 was approved as submitted by Board 1 on November 21, 1997

ASSESSMENT
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 6, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-1071
APPLICANT: SF HILTON JOINT VENTURE
PARCEL ADDRESS: 333 O'FARRELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $211,888,125 - APPLICANT'S OPINION: $180,000,000
TAXABLE YEAR: 96/97

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* Public Comment will be taken on every item on the agenda.

The minutes for Board 1 for this meeting
are not available.

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875 Stevenson Street
Suite #400
San Francisco, CA 94103

10/7/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 7, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1339 (POSTPONEMENT)
APPLICANT: CHRONICLE PUBLISHING CO.
PARCEL ADDRESS: 901 MISSION ST.

3) APPLICATION 96-1340 (POSTPONEMENT)
APPLICANT: CHRONICLE PUBLISHING COMPANY
PARCEL ADDRESS: 2000 MARIN ST.

4) APPLICATION 96-1341 (POSTPONEMENT)
APPLICANT: CHRONICLE PUBLISHING CO.
PARCEL ADDRESS: 2000 MARIN ST.

5) APPLICATION 96-1342 (POSTPONEMENT)
APPLICANT: CHRONICLE PUBLISHING CO.
PARCEL ADDRESS: 2000 MARIN ST.

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* Public Comment will be taken on every item on the agenda.

The agenda for Board 1 for this meeting
is not available.

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DATE POSTED
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Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 10, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

11/10/97

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1688 (POSTPONEMENT)
APPLICANT: MONTGOMERY BUILDING INC.
PARCEL ADDRESS: 601 MONTGOMERY ST.

3) APPLICATION 96-1837 (POSTPONEMENT)
APPLICANT: FAT CHAN
PARCEL ADDRESS: 999 GEARY ST

4) APPLICATION 96-1842 (POSTPONEMENT)
APPLICANT: JOHN C. ODAY
PARCEL ADDRESS: 926 TAYLOR ST 930

5) APPLICATION 96-1844 (POSTPONEMENT)
APPLICANT: MUNIR RAHMA
PARCEL ADDRESS: 468 TURK ST 476

6) APPLICATION 96-1845 (POSTPONEMENT)
APPLICANT: MICHAEL BERNSTEIN
PARCEL ADDRESS: 434 9TH ST

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 10, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

7) APPLICATION 96-1853 (POSTPONEMENT)
APPLICANT: LA DOR, DANK OF THE ORIENT
PARCEL ADDRESS: 841 HOWARD ST

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, November 10, 1997 at 9:15 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Board postponed the following application which was scheduled for hearing on November 14, 1997:

No.	Name
96-1688	Montgomery Building Inc

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1837	Fat Chan	Postponed
96-1842	John C. Oday	Postponed
96-1844	Munir Rahman	Postponed
96-1845	Michael Bernstein	Postponed
96-1853	La Dor, Bank of the Orient	Postponed

There being no further business, the Board, at the hour of 10:30a.m., recessed to reconvene Wednesday, November 12, 1997 at 9:30 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for November 10, 1997 was approved as submitted by Board 1 on November 12, 1997.

ASSESSMENT
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 12, 1997

Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

12/97

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1837 (POSTPONEMENT)
APPLICANT: FAT CHAN
PARCEL ADDRESS: 999 GEARY ST

3) APPLICATION 96-1842 (POSTPONEMENT)
APPLICANT: JOHN C. ODAY
PARCEL ADDRESS: 926 TAYLOR ST 930

4) APPLICATION 96-1844 (POSTPONEMENT)
APPLICANT: MUNIR RAHMA
PARCEL ADDRESS: 468 TURK ST 476

5) APPLICATION 96-1845 (POSTPONEMENT)
APPLICANT: MICHAEL BERNSTEIN
PARCEL ADDRESS: 434 9TH ST

6) APPLICATION 96-1853 (POSTPONEMENT)
APPLICANT: LA DOR, DANK OF THE ORIENT
PARCEL ADDRESS: 841 HOWARD ST

9:30 A.M. (ALL DAY)

7) Hearing, discussion, and possible action involving:
APPLICATION 95-1308
APPLICANT: SAROSH D. KUMANA
PARCEL ADDRESS: 851 O'FARRELL ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $1,170,013 - APPLICANT'S OPINION: $850,000
TAXABLE YEAR: 95/96

8) Hearing, discussion, and possible action involving:
APPLICATION 95-1309
APPLICANT: THE PHAROAH/NOB HILL ASSOCIATES
PARCEL ADDRESS: 930 SUTTER ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $2,231,897 - APPLICANT'S OPINION: $1,800,000
TAXABLE YEAR: 95/96

9) Hearing, discussion, and possible action involving:
APPLICATION 95-1310
APPLICANT: SAROSH D. KUMANA
PARCEL ADDRESS: 780 POST ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $2,053,291 - APPLICANT'S OPINION: $1,600,000
TAXABLE YEAR: 95/96

10) Hearing, discussion, and possible action involving:
APPLICATION 96-1253
APPLICANT: PETER SOE
PARCEL ADDRESS: 333 WEBSTER ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $549,012 - APPLICANT'S OPINION: $388,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 12, 1997

9:30 A.M. (ALL DAY cont.)

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1777
APPLICANT: VILLIAG EPIZZERIA
PARCEL ADDRESS: 101 SPEAR ST #A24
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $131,611 - APPLICANT'S OPINION: $60,000
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1936
APPLICANT: DONALD R. MINKE
PARCEL ADDRESS: 337 WEBSTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $532,252 - APPLICANT'S OPINION: $376,000
TAXABLE YEAR: 96/97

13) Hearing, discussion, and possible action involving:
APPLICATION 96-1942
APPLICANT: SAROSH KUMANA
PARCEL ADDRESS: 930 SUTTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,256,608 - APPLICANT'S OPINION: $1,400,000
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1943
APPLICANT: KUMANA SAROSH
PARCEL ADDRESS: 851 O'FARRELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,216,859 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 96/97

9:30 A.M. (ALL DAY cont.)

15) Hearing, discussion, and possible action involving:
APPLICATION 96-1945
APPLICANT: SAROSH KUMANA
PARCEL ADDRESS: 780 POST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,075,980 - APPLICANT'S OPINION: $1,100,000
TAXABLE YEAR: 96/97

16) Hearing, discussion, and possible action involving:
APPLICATION 96-1962
APPLICANT: JOSEPH J. GIRAUDO
PARCEL ADDRESS: 2760 SACFRAMENTO ST. #8
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $320,000 - APPLICANT'S OPINION: $101,684
TAXABLE YEAR: 96/97

1:30 P.M.

17) Hearing, discussion, and possible action involving:
APPLICATION 96-1840
APPLICANT: AMANDA HAMILTON
PARCEL ADDRESS: 3490 18TH ST 498
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $711,686 - APPLICANT'S OPINION: $550,000
TAXABLE YEAR: 96/97

18) Hearing, discussion, and possible action involving:
APPLICATION 96-1847
APPLICANT: REALTIME PARTNERS
PARCEL ADDRESS: 60 BROADWAY 70
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,847,638 - APPLICANT'S OPINION: $1,000,000
TAXABLE YEAR: 96/97

1:30 P.M. (cont.)

19) Hearing, discussion, and possible action involving:
APPLICATION 96-1848
APPLICANT: BHARAT R. SHAH
PARCEL ADDRESS: 80 9TH ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $712,455 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97

20) Hearing, discussion, and possible action involving:
APPLICATION 96-1850
APPLICANT: KEN K. LEUNG
PARCEL ADDRESS: 2337 MISSION ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $920,855 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, November 12, 1997 at 9:40 a.m.

Present: Peter Fatooh, Owen Brady, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journals of Proceedings for November 4, 5, & 10, 1997 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1253	Peter Soe	A.V. Lowered (Assessor)
96-1777	Villiage Pizzeria	A.V. Lowered (Board)
96-1936	Donald R. Minke	Withdrawn

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
95-1308	Sarosh D. Kumana	Withdrawn
95-1309	The Pharoah/Nob Hill Associates	Withdrawn
95-1310	Sarosh D. Kumana	Withdrawn
96-1942	Sarosh Kumana	Withdrawn
96-1943	Sarosh Kumana	Withdrawn
96-1945	Sarosh Kumana	Withdrawn
96-1962	Joseph J. Giraudo	Withdrawn
96-1837	Fat Chan	Postponed
96-1840	Amanda Hamilton	Withdrawn
96-1842	John C. Oday	Postponed
96-1844	Munir Rahma	Postponed

No.	Name	Disposition
96-1845	Michael Berstein	Postponed
96-1847	Realtime Partners	Withdrawn
96-1848	Bharat R. Shah	Withdrawn
96-1950	Ken K. Leung	Withdrawn
96-1853	Lador, Dank of the Orient	Postponed

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene Thursday, November 13, 1997 at 9:30 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for November 12, 1997 was approved as submitted by Board 1 on November 21, 1997.

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 13, 1997

sment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

3/97

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 94-3191
APPLICANT: BA PROPERTIES INC.
PARCEL ADDRESS: 690 CHESTNUT ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $5,675,802 - APPLICANT'S OPINION: $2,500,000
TAXABLE YEAR: 94/95

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1963
APPLICANT: BAYSIDE VILLAGE ASSOCIATES
PARCEL ADDRESS: 501 1ST ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $31,803,598 - APPLICANT'S OPINION: $24,200,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1964
APPLICANT: BAYSIDE VILLAGE ASSOCIATES
PARCEL ADDRESS: 500 BEALE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $24,550,167 - APPLICANT'S OPINION: $18,200,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 13, 1997

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1965
APPLICANT: BAYSIDE VILLAGE ASSOCIATES
PARCEL ADDRESS: 160 BRANNAN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $25,476,655 - APPLICANT'S OPINION: $19,300,000
TAXABLE YEAR: 96/97

1:30 P.M.

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1344
APPLICANT: FIRST NATIONWIDE BANK
PARCEL ADDRESS: 1501 BEACH ST. #101
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $303,352 - APPLICANT'S OPINION: $151,000
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1345
APPLICANT: FIRST NATIONWIDE BANK
PARCEL ADDRESS: 1501 BEACH ST. #102
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $289,174 - APPLICANT'S OPINION: $133,000
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1346
APPLICANT: FIRST NATIONWIDE BANK
PARCEL ADDRESS: 1501 BEACH ST. #103
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $627,328 - APPLICANT'S OPINION: $282,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 13, 1997

1:30 P.M. (cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1478
APPLICANT: GATX CAPITAL CORP.
PARCEL ADDRESS: 4 EMBARCADERO CTR. #2200
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $8,583,099 - APPLICANT'S OPINION: $1,500,100
TAXABLE YEAR: 96/97

10) Hearing, discussion, and possible action involving:
APPLICATION 96-2062
APPLICANT: KORET
PARCEL ADDRESS: 611 MISSION ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $4,287,322 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 96/97

11) Hearing, discussion, and possible action involving:
APPLICATION 96-2082
APPLICANT: LEE MAH ELECTRONICS INC.
PARCEL ADDRESS: 1090 SANSOME ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,474,560 - APPLICANT'S OPINION: $1,600,000
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-2083
APPLICANT: LEE MAH ELECTRONICS INC.
PARCEL ADDRESS: 1088 SANSOME ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,814,100 - APPLICANT'S OPINION: $200,100
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 13, 1997

1:30 P.M. (cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 96-2084
APPLICANT: LEE MAH PROPER5Y INC.
PARCEL ADDRESS: 1645 PACIFIC ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,100,000 - APPLICANT'S OPINION: $1,600,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, November 13, 1997 at 1:40 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1478	GATX Capital Corp.	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
94-3191	BA Properties	Withdrawn
96-1963	Bayside Village Associates	Withdrawn
96-1964	Bayside Village Associates	Withdrawn
96-1965	Bayside Village Associates	Withdrawn
96-1344	First Nationwide Bank	Withdrawn
96-1345	First Nationwide Bank	Withdrawn
96-1346	First Nationwide Bank	Withdrawn
96-2062	Koret	Withdrawn
96-2082	Lee Mah Electronics Inc.	Withdrawn
96-2083	Lee Mah Electronics Inc.	Withdrawn
96-2084	Lee Mah Propersy Inc.	Withdrawn

RECESS

There being no further business, the Board, at the hour of 1:55 p.m., recessed to reconvene Friday, November 14, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for November 13, 1997 was approved as submitted by Board 1 on November 21, 1997.

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 14, 1997

Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

11/14/97

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1688 (POSTPONEMENT)
APPLICANT: MONTGOMERY BUILDING INC.
PARCEL ADDRESS: 601 MONTGOMERY ST.

9:30 A.M. (ALL DAY)

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1690
APPLICANT: RIVER UNITED INC.
PARCEL ADDRESS: 500 SUTTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $7,197,986 - APPLICANT'S OPINION: $5,527,986
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1691
APPLICANT: RIVER UNITED INC.
PARCEL ADDRESS: 529 POWELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $630,352 - APPLICANT'S OPINION: $576,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 14, 1997

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1692
APPLICANT: RIVER UNITED INC.
PARCEL ADDRESS: 535 POWELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $969,865 - APPLICANT'S OPINION: $725,668
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, November 14, 1997 at 9:40 a.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1688	Montgomery Building Inc.	Postponed

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1690	River United Inc.	Withdrawn
96-1691	River United Inc.	Withdrawn
96-1692	River United Inc.	Withdrawn

RECESS

There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene Monday, November 17, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for November 14, 1997 was approved as submitted by Board 1 on November 21, 1997.

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Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 17 thru DECEMBER 5, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

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2) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: TWIN PEAKS
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

11) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, November 17, 1997 at 9:45 a.m.

Present: *Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

*Both the Assessor's and the Petitioner's representative agree to have a fourth Assessment Appeals Board member sit as an alternate.

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0050	Viacom Cablevision	Postponed
91-0054	Viacom Cablevision	Postponed
91-0055	Viacom Cablevision	Postponed
91-0056	Viacom Cablevision	Postponed
91-0057	Viacom Cablevision	Postponed
91-0058	Viacom Cablevision	Continued to P.M.
92-0131	Viacom Cablevision	Postponed
92-0133	Viacom Cablevision	Postponed
93-3272	Viacom Cablevision	Continued to P.M.
94-2957	Viacom Cablevision	Postponed
95-1265	Viacom Cablevision	Postponed
96-0126	Viacom Cablevision	Postponed

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 11-18-97
93-3272	Viacom Cablevision	Continued to 11-18-97

There being no further business, the Board, at the hour of 4:35 p.m., recessed to reconvene Tuesday, November 18, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for November 17, 1997 was approved as submitted by Board 1 on November 21, 1997.

The agenda for Board 1 for this meeting
is not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, November 18, 1997 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

8/97
1

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:25 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 11-19-97
93-3272	Viacom Cablevision	Continued to 11-19-97

There being no further business, the Board, at the hour of 4:25 p.m., recessed to reconvene Wednesday, November 19, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for November 18, 1997 was approved as submitted by Board 1 on November 21, 1997.

The agenda for Board 1 for this meeting
is not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, November 19, 1997 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 11-20-97
93-3272	Viacom Cablevision	Continued to 11-20-97

There being no further business, the Board, at the hour of 2:25 p.m., recessed to reconvene Thursday, November 20, 1997 at 9:30 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for November 19, 1997 was approved as submitted by Board 1 on November 21, 1997.

The agenda for this meeting
is not available.

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CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, November 20, 1997 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 11-21-97
93-3272	Viacom Cablevision	Continued to 11-21-97

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Friday, November 21, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for November 20, 1997 was approved as submitted by Board 1 on November 21, 1997.

The agenda for this meeting
is not available.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, November 21, 1997 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journals of Proceedings for November 4, 5, 10, 12, 13, 14, 17, 18, 19, and 20, 1997 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 11-24-97
93-3272	Viacom Cablevision	Continued to 11-24-97

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Monday, November 24, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for November 21, 1997 was approved as submitted by Board 1 on December 5, 1997.

The agenda for Board 1 for this meeting
is not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, November 24, 1997 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 11-25-97
93-3272	Viacom Cablevision	Continued to 11-25-97

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Tuesday, November 25, 1997 at 9:30 a.m.

John L. Taylor MLC
Clerk

The Journal of Proceedings for November 24, 1997 was approved as submitted by Board 1 on December 5, 1997.

The agenda for Board 1 for this meeting is not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, November 25, 1997 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 12:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 12:05 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 12-1-97
93-3272	Viacom Cablevision	Continued to 12-1-97

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Monday, December 1, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for November 25, 1997 was approved as submitted by Board 1 on December 5, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
NOVEMBER 26, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-1845 (STIPULATION)
APPLICANT: MICHAEL BERNSTEIN
PARCEL ADDRESS: 434 9TH ST

9:30 A.M. (ALL DAY)

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1377
APPLICANT: LAKESHORE BAY RETAIL, INC.
PARCEL ADDRESS: 1501 SLOAT BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $23,192,611 - APPLICANT'S OPINION: $21,500,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1378
APPLICANT: LAKESHORE BAY RETAIL, INC.
PARCEL ADDRESS: SLOAT BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $5,969,533 - APPLICANT'S OPINION: $5,500,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
NOVEMBER 26, 1997

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1379
APPLICANT: LAKESHORE BAY RETAIL, INC.
PARCEL ADDRESS: SLOAT BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,477,194 - APPLICANT'S OPINION: $2,000,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

The minutes for this meeting
are not available.

The agenda for Board 1 for this meeting
is not available.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, December 1, 1997 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 12-2-97
93-3272	Viacom Cablevision	Continued to 12-2-97

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene Tuesday, December 2, 1997 at 9:45 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for December 1, 1997 was approved as submitted by Board 1 on December 5, 1997.

The agenda for Board 1 for this meeting
is not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, December 2, 1997 at 10:05 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 12-3-97
93-3272	Viacom Cablevision	Continued to 12-3-97

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene Wednesday, December 3, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for December 2, 1997 was approved as submitted by Board 1 on December 5, 1997.

The agenda for Board 1 for this meeting
is not available.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, December 3, 1997 at 9:50 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 12-4-97
93-3272	Viacom Cablevision	Continued to 12-4-97

There being no further business, the Board, at the hour of 3:50 p.m., recessed to reconvene Thursday, December 4, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for December 3, 1997 was approved as submitted by Board 1 on December 5, 1997.

The agenda for Board 1 for this meeting is not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, December 4, 1997 at 9:45 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:55 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 12-5-97
93-3272	Viacom Cablevision	Continued to 12-5-97

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene Friday, December 5, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for December 4, 1997, 1997 was approved as submitted by Board 1 on December 5, 1997.

The agenda for Board 1 for this meeting is not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, December 5, 1997 at 9:45 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journals of Proceedings for November 21, 24, 25, & December 1, 2, 3, & 4, 1997 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to 1-14-98
93-3272	Viacom Cablevision	Continued to 1-14-98

There being no further business, the Board, at the hour of 2:55 p.m., recessed to reconvene Monday, December 8, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for December 5, 1997 was approved as submitted by Board 1 on December 9, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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Assessment Appeals Board

CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1
MONDAY, DECEMBER 8, 1997
9:30 A.M.
ROOM 400

1) Public Comment on any matter noticed for discussion.

2) CLOSED SESSION - Preliminary deliberations regarding 201 Spear Street

The minutes for Board 1 for this meeting
are not available.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED
DEC 0 4 1997
Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 8, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

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1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-0123
APPLICANT: UTV OF SAN FRANCISCO, INC.
PARCEL ADDRESS: 650 CALIFORNIA ST. 7TH FL.
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $698,683 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

3) Hearing, discussion, and possible action involving:
APPLICATION 96-1910
APPLICANT: JOSE ALLEN
PARCEL ADDRESS: 5 SEA VIEW TERRACE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $899,620 - APPLICANT'S OPINION: $750,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-1914
APPLICANT: RENTAL CENTER PROPERTIES
PARCEL ADDRESS: 132 SHOTWELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $224,970 - APPLICANT'S OPINION: $120,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 8, 1997

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1915
APPLICANT: RENTAL CENTER PROPERTIES
PARCEL ADDRESS: 138 SHOTWELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $181,998 - APPLICANT'S OPINION: $100,000
TAXABLE YEAR: 96/97

6) Hearing, discussion, and possible action involving:
APPLICATION 96-1916
APPLICANT: RENTAL CENTER PROPERTIES
PARCEL ADDRESS: 144 SHOTWELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $225,700 - APPLICANT'S OPINION: $125,000
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1917
APPLICANT: RENTAL CENTER PROPERTIES
PARCEL ADDRESS: 135 SHOTWELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $667,326 - APPLICANT'S OPINION: $350,000
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1918
APPLICANT: RENTAL CENTER PROPERTIES
PARCEL ADDRESS: 449 S. VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $189,581 - APPLICANT'S OPINION: $100,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 8, 1997

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1919
APPLICANT: RENTAL CENTER PROPERTIES
PARCEL ADDRESS: 435 S. VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $379,163 - APPLICANT'S OPINION: $150,000
TAXABLE YEAR: 96/97

10) Hearing, discussion, and possible action involving:
APPLICATION 96-1923
APPLICANT: DAVID RAYNAL
PARCEL ADDRESS: 646 CORBETT AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,877,142 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 96/97

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1924
APPLICANT: DAVID RAYNAL
PARCEL ADDRESS: 1501 LINCOLN WAY
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,557,935 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1925
APPLICANT: 2079-2099 MARKET ST. PARTNERS
PARCEL ADDRESS: 2099 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,921,815 - APPLICANT'S OPINION: $1,200,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 8, 1997

9:30 A.M. (ALL DAY cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 96-1926
APPLICANT: JANE POWERS
PARCEL ADDRESS: 121 FREDERICK ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $547,318 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1928
APPLICANT: ANITA S. SCHINDLER
PARCEL ADDRESS: 1740 20TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $562,745 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97

15) Hearing, discussion, and possible action involving:
APPLICATION 96-1929
APPLICANT: EDDY SHUM
PARCEL ADDRESS: 160 SAN LEANDRO WAY
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $705,000 - APPLICANT'S OPINION: $500,000
TAXABLE YEAR: 96/97

1:30 P.M.

16) Hearing, discussion, and possible action involving:
APPLICATION 96-2141
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 75 WATERLOO ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $6,544,000 - APPLICANT'S OPINION: $771,200
TAXABLE YEAR: 90/91

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 8, 1997

1:30 P.M. (cont.)

17) Hearing, discussion, and possible action involving:
APPLICATION 96-2142
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 250 INDUSTRIAL ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $425,000 - APPLICANT'S OPINION: $156,600
TAXABLE YEAR: 90/91

18) Hearing, discussion, and possible action involving:
APPLICATION 96-2143
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 281 LOOMIS ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $156,000 - APPLICANT'S OPINION: $75,000
TAXABLE YEAR: 90/91

19) Hearing, discussion, and possible action involving:
APPLICATION 96-2144
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 261 LOOMIS ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $450,000 - APPLICANT'S OPINION: $243,700
TAXABLE YEAR: 90/91

20) Hearing, discussion, and possible action involving:
APPLICATION 96-2145
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 241 LOOMIS ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $465,000 - APPLICANT'S OPINION: $365,100
TAXABLE YEAR: 90/91

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 8, 1997

1:30 P.M. (cont.)

21) Hearing, discussion, and possible action involving:
APPLICATION 96-2146
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 425 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $660,000 - APPLICANT'S OPINION: $512,700
TAXABLE YEAR: 90/91

22) Hearing, discussion, and possible action involving:
APPLICATION 96-2147
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 427 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $641,000 - APPLICANT'S OPINION: $480,400
TAXABLE YEAR: 90/91

23) Hearing, discussion, and possible action involving:
APPLICATION 96-2148
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 445 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $510,000 - APPLICANT'S OPINION: $384,600
TAXABLE YEAR: 90/91

24) Hearing, discussion, and possible action involving:
APPLICATION 96-2149
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 445 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $2,165,000 - APPLICANT'S OPINION: $770,400
TAXABLE YEAR: 90/91

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 8, 1997

1:30 P.M. (cont.)

25) Hearing, discussion, and possible action involving:
APPLICATION 96-2150
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 196 LOOMIS ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $166,500 - APPLICANT'S OPINION: $130,000
TAXABLE YEAR: 90/91

26) Hearing, discussion, and possible action involving:
APPLICATION 96-2151
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 479 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $2,050,000 - APPLICANT'S OPINION: $955,400
TAXABLE YEAR: 90/91

27) Hearing, discussion, and possible action involving:
APPLICATION 96-2152
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 491 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $171,700 - APPLICANT'S OPINION: $134,400
TAXABLE YEAR: 90/91

28) Hearing, discussion, and possible action involving:
APPLICATION 96-2153
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 6 MARENGO ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $41,820 - APPLICANT'S OPINION: $36,400
TAXABLE YEAR: 90/91

1:30 P.M. (cont.)

29) Hearing, discussion, and possible action involving:
APPLICATION 96-2154
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 10 MARENGO ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $41,820 - APPLICANT'S OPINION: $36,400
TAXABLE YEAR: 90/91

30) Hearing, discussion, and possible action involving:
APPLICATION 96-2155
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 531 BAYSHORE
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $115,000 - APPLICANT'S OPINION: $91,000
TAXABLE YEAR: 90/91

31) Hearing, discussion, and possible action involving:
APPLICATION 96-2156
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 40 WATERLOO ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $130,000 - APPLICANT'S OPINION: $84,700
TAXABLE YEAR: 90/91

32) Hearing, discussion, and possible action involving:
APPLICATION 96-2157
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 211 INDUSTRIAL ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $108,124 - APPLICANT'S OPINION: $106,000
TAXABLE YEAR: 90/91

1:30 P.M. (cont.)

33) Hearing, discussion, and possible action involving:
APPLICATION 96-2158
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 445 BAYSHORE BLVD.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $80,000 - APPLICANT'S OPINION: $64,800
TAXABLE YEAR: 90/91

34) Hearing, discussion, and possible action involving:
APPLICATION 96-2159
APPLICANT: JOAN ZIMMERMAN G 88 REV TR
PARCEL ADDRESS: 211 INDUSTRIAL ST.
TOPIC: CALAMITY: Property damaged by misfortune or calamity on lien date.
CURRENT ASSESSMENT: $721,840 - APPLICANT'S OPINION: $577,500
TAXABLE YEAR: 90/91

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, December 8, 1997 at 9:35 a.m.

Present: Lawrence Lee, Joseph Koman, and Joanne McEachern

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0123	UTV of San Francisco	A.V. Lowered (Assessor)
96-1928	Anita S. Schindler	A.V. Lowered (Assessor)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1910	Jose Allen	Withdrawn
96-1914	Rental Center Properties	Withdrawn
96-1915	Rental Center Properties	Withdrawn
96-1916	Rental Center Properties	Withdrawn
96-1917	Rental Center Properties	Withdrawn
96-1918	Rental Center Properties	Withdrawn
96-1919	Rental Center Properties	Withdrawn
96-1923	David Raynal	Withdrawn
96-1924	David Raynal	Withdrawn
96-1925	Market St. Partners	Withdrawn
96-1926	Jane Powers	Withdrawn
96-1929	Eddy Shum	Withdrawn

RECESS

There being no further business, the Board, at the hour of 9:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Lawrence Lee, Joseph Koman, and Joanne McEachern

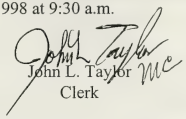
Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-2141	Joan Zimmerman	Postponed
96-2142	Joan Zimmerman	Postponed
96-2143	Joan Zimmerman	Postponed
96-2144	Joan Zimmerman	Postponed
96-2145	Joan Zimmerman	Postponed
96-2146	Joan Zimmerman	Postponed
96-2147	Joan Zimmerman	Postponed
96-2148	Joan Zimmerman	Postponed
96-2149	Joan Zimmerman	Postponed
96-2150	Joan Zimmerman	Postponed
96-2151	Joan Zimmerman	Postponed
96-2152	Joan Zimmerman	Postponed
96-2153	Joan Zimmerman	Postponed
96-2154	Joan Zimmerman	Postponed
96-2155	Joan Zimmerman	Postponed
96-2156	Joan Zimmerman	Postponed
96-2157	Joan Zimmerman	Postponed
96-2158	Joan Zimmerman	Postponed
96-2159	Joan Zimmerman	Postponed

There being no further business, the Board, at the hour of 1:40 p.m., recessed to reconvene Monday, February 2, 1998 at 9:30 a.m.



John L. Taylor
Clerk

The Journal of Proceedings for December 8, 1997 was approved by Board 2 on February 9, 1998

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

DATE POSTED
DEC 04 1997
Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 9, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

DOCUMENTS
DEC 04 1997

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1677
APPLICANT: WRC PROPERTIES, INC.
PARCEL ADDRESS: 71 STEVENSON ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $51,419,200 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1678
APPLICANT: WRC PROPERTIES, INC.
PARCEL ADDRESS: 71 STEVENSON ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $10,392,334 - APPLICANT'S OPINION: $20,000,000
TAXABLE YEAR: 95/96

1:30 P.M.

4) Hearing, discussion, and possible action involving:
APPLICATION 95-0679
APPLICANT: MARKET-NEW MONTGOMERY STREET VENTURE
PARCEL ADDRESS: 33 NEW MONTGOMERY ST. E
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $51,593,904 - APPLICANT'S OPINION: $32,000,000
TAXABLE YEAR: 95/96

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, December 9, 1997 at 10:15 a.m.

Present: Hayes Miles, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journal of Proceedings for December 5, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1677	WRC Properties	Submitted
95-1678	WRC Properites	Submitted

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-1771	KGO Television	Postponed

RECESS

There being no further business, the Board, at the hour of 10:55 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-0679	Market-New Montgomery St.	Stipulation approved

There being no further business, the Board, at the hour of 2:25 p.m., recessed to reconvene on Thursday, December 11, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for December 9, 1997 was approved as amended by Board 1 on December 11, 1997

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
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DEC 05 1997

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1997

Assessment Appeals Board

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

AMENDED
DEC - 5 1997
Assessment Appeals Board

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

2) APPLICATION 96-0805 (POSTPONEMENT)
APPLICANT: S.F. SHOPPING CENTRE ASSOC. L.P.
PARCEL ADDRESS: 865 MARKET ST.

3) APPLICATION 96-1570 (STIPULATION)
APPLICANT: MOBILE MEDIA COMMUNICATIONS, INC.
PARCEL ADDRESS: VARIOUS

4) APPLICATION 96-1798 (STIPULATION)
APPLICANT: MOBILECOMM OF THE WST, INC.
PARCEL ADDRESS: 101 CALIFORNIA ST

5) APPLICATION 96-1799 (STIPULATION)
APPLICANT: MOBILE COMM OF THE WEST, INC.
PARCEL ADDRESS: VARIOUS

6) APPLICATION 96-1800 (STIPULATION)
APPLICANT: MOBILECOMM OF THE WEST, INC.
PARCEL ADDRESS: 44 MONTGOMERY ST

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1997

9:30 A.M. (ALL DAY cont.)

POSTPONEMENT REQUESTS AND STIPULATIONS TO BE REVIEWED:

7) APPLICATION 96-1801 (STIPULATION)
APPLICANT: MOBILECOMM OF THE WEST, INC.
PARCEL ADDRESS: 1 LA AVANZADA AVE

8) APPLICATION 96-1845 (STIPULATION)
APPLICANT: MICHAEL BERNSTEIN
PARCEL ADDRESS: 434 9TH ST

9:30 A.M. (ALL DAY)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-2001
APPLICANT: PRANA ASSOCIATES FOURTEEN
PARCEL ADDRESS: 360 HYDE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,841,188 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 96/97

10) Hearing, discussion, and possible action involving:
APPLICATION 96-2003
APPLICANT: CHING Y. KAO
PARCEL ADDRESS: 2431 24TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $367,655 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 96/97

11) Hearing, discussion, and possible action involving:
APPLICATION 96-2005
APPLICANT: TONY YEH
PARCEL ADDRESS: 145 9TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,410,473 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1997

9:30 A.M. (ALL DAY cont.)

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1771
APPLICANT: KGO TELEVISION INC.
PARCEL ADDRESS: 900 FRONT ST
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $31,373,881 - APPLICANT'S OPINION: $9,000,000
TAXABLE YEAR: 96/97

1:30 P.M.

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0979
APPLICANT: TEH-SEN TAN
PARCEL ADDRESS: 4220 ARMY ST 4230
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,263,767 - APPLICANT'S OPINION: $2,150,000
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1299
APPLICANT: TEH-SEN TAN
PARCEL ADDRESS: 1226 GRANT AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,196,926 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97

15) Hearing, discussion, and possible action involving:
APPLICATION 96-1309
APPLICANT: KIRK LEONG
PARCEL ADDRESS: 241 CERVANTES BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $885,597 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1997

1:30 P.M. (cont.)

16) Hearing, discussion, and possible action involving:
APPLICATION 96-1766
APPLICANT: BHULABHAI PATEL
PARCEL ADDRESS: 811 GEARY ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,500,000 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97

17) Hearing, discussion, and possible action involving:
APPLICATION 96-1868
APPLICANT: CATHERINE JOSEPH
PARCEL ADDRESS: 1444 MCALLISTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,500,000 - APPLICANT'S OPINION: $2,500,000
TAXABLE YEAR: 96/97

18) Hearing, discussion, and possible action involving:
APPLICATION 96-1869
APPLICANT: FREMONT INVESTMENT BY BAY VIEW FEDERAL BANK
PARCEL ADDRESS: 2601 MISSION ST. RAL BANK
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,216,898 - APPLICANT'S OPINION: $2,250,000
TAXABLE YEAR: 96/97

19) Hearing, discussion, and possible action involving:
APPLICATION 96-1877
APPLICANT: JOSEPH LAURICELLA
PARCEL ADDRESS: 800 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,116,086 - APPLICANT'S OPINION: $550,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1997

1:30 P.M. (cont.)

20) Hearing, discussion, and possible action involving:
APPLICATION 96-1878
APPLICANT: JOSEPH LAURICELLA
PARCEL ADDRESS: 810 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $401,696 - APPLICANT'S OPINION: $170,000
TAXABLE YEAR: 96/97

21) Hearing, discussion, and possible action involving:
APPLICATION 96-1879
APPLICANT: JOSEPH LAURICELLA
PARCEL ADDRESS: 816 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $243,282 - APPLICANT'S OPINION: $110,000
TAXABLE YEAR: 96/97

22) Hearing, discussion, and possible action involving:
APPLICATION 96-1880
APPLICANT: JOSEPH LAURICELLA
PARCEL ADDRESS: 826 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $290,739 - APPLICANT'S OPINION: $150,000
TAXABLE YEAR: 96/97

23) Hearing, discussion, and possible action involving:
APPLICATION 96-1881
APPLICANT: JAMES F. ZUCKERMAN
PARCEL ADDRESS: 3035 PIERCE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $940,237 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1997

1:30 P.M. (cont.)

24) Hearing, discussion, and possible action involving:
APPLICATION 96-1883
APPLICANT: PAUL SENISE
PARCEL ADDRESS: 3126 FRANKLIN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $600,098 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 96/97

25) Hearing, discussion, and possible action involving:
APPLICATION 96-1884
APPLICANT: E L. AUFDENKAMP
PARCEL ADDRESS: 1345 LOMBARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,000 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 96/97

26) Hearing, discussion, and possible action involving:
APPLICATION 96-1921
APPLICANT: STRONG HOPE LIMITED
PARCEL ADDRESS: 857 CLAY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,928,782 - APPLICANT'S OPINION: $1,050,000
TAXABLE YEAR: 96/97

27) Hearing, discussion, and possible action involving:
APPLICATION 96-1922
APPLICANT: PHILIP K. CONLEY
PARCEL ADDRESS: 2066 PINE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $705,989 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

The following applications for changed assessment hearing is to determine if Extension of Time for AAB Hearings should be executed due to pending controlling litigation:

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1710
APPLICANT: U.S. POWER SAN FRANCISCO, INC.
PARCEL ADDRESS: MARKET ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $170,595,015 - APPLICANT'S OPINION: $124,415,794
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 95-1869
APPLICANT: RINCON CENTER ASSOCIATES
PARCEL ADDRESS: 121 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $32,203,901 - APPLICANT'S OPINION: $26,000,000
TAXABLE YEAR: 95/96

4) Hearing, discussion, and possible action involving:
APPLICATION 95-1877
APPLICANT: RINCON CENTER ASSOCIATES
PARCEL ADDRESS: 121 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $35,300,000 - APPLICANT'S OPINION: $28,000,000
TAXABLE YEAR: 95/96

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 95-1926
APPLICANT: RINCON CENTER ASSOCIATES
PARCEL ADDRESS: 121 SPEAR ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $57,096,099 - APPLICANT'S OPINION: $46,000,000
TAXABLE YEAR: 95/96

6) Hearing, discussion, and possible action involving:
APPLICATION 97-0262
APPLICANT: MISSION HOUSING DEVELOPMENT CO .
PARCEL ADDRESS: 1200 POTRERO
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,055,060 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 97/98

7) Hearing, discussion, and possible action involving:
APPLICATION 97-0263
APPLICANT: FRIENDSHIP VILLAGE 2
PARCEL ADDRESS: 805 WEBSTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,213,486 - APPLICANT'S OPINION: $200,000
TAXABLE YEAR: 97/98

8) Hearing, discussion, and possible action involving:
APPLICATION 97-0264
APPLICANT: ST.FRANCIS SQUARE
PARCEL ADDRESS: 1305 LAGUNA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,022,397 - APPLICANT'S OPINION: $350,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 97-0265
APPLICANT: FRIENDSHIP VILLAGE 1
PARCEL ADDRESS: 1047 MCALLISTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $965,525 - APPLICANT'S OPINION: $200,000
TAXABLE YEAR: 97/98

10) Hearing, discussion, and possible action involving:
APPLICATION 97-0266
APPLICANT: ST FRANCIS SQUARE
PARCEL ADDRESS: 1510 O'FARRELL
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,890,424 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 97/98

11) Hearing, discussion, and possible action involving:
APPLICATION 97-0267
APPLICANT: ST FRANCIS SQUARE
PARCEL ADDRESS: 10 BERTIE MINOR LANE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,161,284 - APPLICANT'S OPINION: $50,000
TAXABLE YEAR: 97/98

12) Hearing, discussion, and possible action involving:
APPLICATION 97-0268
APPLICANT: THOMAS PAINE PARTNERS
PARCEL ADDRESS: 1161 TURK ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,611,154 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 97-0269
APPLICANT: THIRD BAPTIST GARDENS
PARCEL ADDRESS: 1049 GOLDEN GATE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,591,697 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 97/98

14) Hearing, discussion, and possible action involving:
APPLICATION 97-0270
APPLICANT: BUCHANNON PAK LTD
PARCEL ADDRESS: 1150 BUCHANNAN
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $5,334,300 - APPLICANT'S OPINION: $450,000
TAXABLE YEAR: 97/98

15) Hearing, discussion, and possible action involving:
APPLICATION 97-0271
APPLICANT: VISTA DEL MONTE
PARCEL ADDRESS: 49 GOLDMINE
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,184,670 - APPLICANT'S OPINION: $10,000
TAXABLE YEAR: 97/98

16) Hearing, discussion, and possible action involving:
APPLICATION 97-0272
APPLICANT: LAUREL WEST LTD
PARCEL ADDRESS: 1555 TURK ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,490,373 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

17) Hearing, discussion, and possible action involving:
APPLICATION 97-0273
APPLICANT: VISTA DEL MONTE
PARCEL ADDRESS: 49 GOLDMINE DR.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $77,819 - APPLICANT'S OPINION: $10,000
TAXABLE YEAR: 97/98

18) Hearing, discussion, and possible action involving:
APPLICATION 97-0274
APPLICANT: PRINCE HALL LTD.
PARCEL ADDRESS: 901 WEBSTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,980,000 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 97/98

19) Hearing, discussion, and possible action involving:
APPLICATION 97-1730
APPLICANT: RINCON CENTER ASSOC.
PARCEL ADDRESS: 121 SPEAR ST. #303
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $37,540,000 - APPLICANT'S OPINION: $31,000,000
TAXABLE YEAR: 97/98

20) Hearing, discussion, and possible action involving:
APPLICATION 97-1731
APPLICANT: RINCON CENTER ASSOC.
PARCEL ADDRESS: 121 SPEAR ST. #303
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $63,568,000 - APPLICANT'S OPINION: $54,000,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET

9:30 A.M. (ALL DAY cont.)

21) Hearing, discussion, and possible action involving:
APPLICATION 97-1732
APPLICANT: RINCON CENTER ASSOC.
PARCEL ADDRESS: 121 SPEAR ST. #303
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $41,892,000 - APPLICANT'S OPINION: $35,000,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

ASSESSMENT APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1997

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

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9:30 A.M. (ALL DAY)

1) Public Comment (For items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-2001
APPLICANT: PRANA ASSOCIATES FOURTEEN
PARCEL ADDRESS: 360 HYDE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,841,188 - APPLICANT'S OPINION: $1,500,000
TAXABLE YEAR: 96/97

3) Hearing, discussion, and possible action involving:
APPLICATION 96-2003
APPLICANT: CHING Y. KAO
PARCEL ADDRESS: 2431 24TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $367,655 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 96-2005
APPLICANT: TONY YEH
PARCEL ADDRESS: 145 9TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,410,473 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1997

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 96-1771
APPLICANT: KGO TELEVISION INC.
PARCEL ADDRESS: 900 FRONT ST
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $31,373,881 - APPLICANT'S OPINION: $9,000,000
TAXABLE YEAR: 96/97

1:30 P.M.

6) Hearing, discussion, and possible action involving:
APPLICATION 96-0979
APPLICANT: TEH-SEN TAN
PARCEL ADDRESS: 4220 ARMY ST 4230
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $3,263,767 - APPLICANT'S OPINION: $2,150,000
TAXABLE YEAR: 96/97

7) Hearing, discussion, and possible action involving:
APPLICATION 96-1299
APPLICANT: TEH-SEN TAN
PARCEL ADDRESS: 1226 GRANT AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,196,926 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97

8) Hearing, discussion, and possible action involving:
APPLICATION 96-1309
APPLICANT: KIRK LEONG
PARCEL ADDRESS: 241 CERVANTES BLVD.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $885,597 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97

1:30 P.M. (cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 96-1766
APPLICANT: BHULABHAI PATEL
PARCEL ADDRESS: 811 GEARY ST
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,500,000 - APPLICANT'S OPINION: $900,000
TAXABLE YEAR: 96/97

10) Hearing, discussion, and possible action involving:
APPLICATION 96-1868
APPLICANT: CATHERINE JOSEPH
PARCEL ADDRESS: 1444 MCALLISTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,500,000 - APPLICANT'S OPINION: $2,500,000
TAXABLE YEAR: 96/97

11) Hearing, discussion, and possible action involving:
APPLICATION 96-1869
APPLICANT: FREMONT INVESTMENT BY BAY VIEW FEDERAL BANK
PARCEL ADDRESS: 2601 MISSION ST. RAL BANK
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $6,216,898 - APPLICANT'S OPINION: $2,250,000
TAXABLE YEAR: 96/97

12) Hearing, discussion, and possible action involving:
APPLICATION 96-1877
APPLICANT: JOSEPH LAURICELLA
PARCEL ADDRESS: 800 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,116,086 - APPLICANT'S OPINION: $550,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1997

1:30 P.M. (cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 96-1878
APPLICANT: JOSEPH LAURICELLA
PARCEL ADDRESS: 810 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $401,696 - APPLICANT'S OPINION: $170,000
TAXABLE YEAR: 96/97

14) Hearing, discussion, and possible action involving:
APPLICATION 96-1879
APPLICANT: JOSEPH LAURICELLA
PARCEL ADDRESS: 816 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $243,282 - APPLICANT'S OPINION: $110,000
TAXABLE YEAR: 96/97

15) Hearing, discussion, and possible action involving:
APPLICATION 96-1880
APPLICANT: JOSEPH LAURICELLA
PARCEL ADDRESS: 826 VAN NESS AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $290,739 - APPLICANT'S OPINION: $150,000
TAXABLE YEAR: 96/97

16) Hearing, discussion, and possible action involving:
APPLICATION 96-1881
APPLICANT: JAMES F. ZUCKERMAN
PARCEL ADDRESS: 3035 PIERCE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $940,237 - APPLICANT'S OPINION: $400,000
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 430, 875 STEVENSON STREET
DECEMBER 11, 1997

1:30 P.M. (cont.)

17) Hearing, discussion, and possible action involving:
APPLICATION 96-1883
APPLICANT: PAUL SENISE
PARCEL ADDRESS: 3126 FRANKLIN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $600,098 - APPLICANT'S OPINION: $300,000
TAXABLE YEAR: 96/97

18) Hearing, discussion, and possible action involving:
APPLICATION 96-1884
APPLICANT: E L. AUFDENKAMP
PARCEL ADDRESS: 1345 LOMBARD ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $900,000 - APPLICANT'S OPINION: $700,000
TAXABLE YEAR: 96/97

19) Hearing, discussion, and possible action involving:
APPLICATION 96-1921
APPLICANT: STRONG HOPE LIMITED
PARCEL ADDRESS: 857 CLAY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,928,782 - APPLICANT'S OPINION: $1,050,000
TAXABLE YEAR: 96/97

20) Hearing, discussion, and possible action involving:
APPLICATION 96-1922
APPLICANT: PHILIP K. CONLEY
PARCEL ADDRESS: 2066 PINE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $705,989 - APPLICANT'S OPINION: $600,000
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, December 11, 1997 at 9:40 a.m.

Present: Peter Fatooh, Owen Brady, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for December 8, 1997 was approved as amended.

The following listed applicant(s) have been granted an "Extension of Time" for an AAB Hearing due to pending controlling litigation:

No.	Name
95-1710	US Power San Franciso
95-1869	Rincon Center Associates
95-1877	Rincon Center Associates
95-1926	Rincon Center Associates
97-0262	Mission Housing Development
97-0263	Friendship Village 2
97-0264	St. Francis Square
97-0265	Friendship Village 1
97-0266	St. Francis Square
97-0267	St. Francis Square
97-0268	Thomas Paine Partners
97-0269	Third Baptist Gardens
97-0270	Buchannon Pak LTD
97-0271	Vista Del Monte
97-0272	Laurel West LTD
97-0273	Vista Del Monte
97-0274	Prince Hall LTD
97-1730	Rincon Center Assoc.
97-1731	Rincon Center Assoc.
97-1732	Rincon Center Assoc.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0805	SF Shopping Centre Assoc.	Postponed
96-1570	Mobile Media Communications	Stipulation Approved
96-1798	Mobilecomm of the West	Stipulation Approved
96-1799	Mobilecomm of the West	Stipulation Approved
96-1800	Mobilecomm of the West	Stipulation Approved
96-1801	Mobilecomm of the West	Stipulation Approved
96-1845	Michael Bernstein	Stipulation Approved
96-2001	Prana Associates Fourteen	Withdrawn
96-2003	Ching Y. Kao	Withdrawn
96-2005	Tony Yeh	Withdrawn
96-1771	KGO Television Inc.	Postponed

RECESS

There being no further business, the Board, at the hour of 10:15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Owen Brady and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-1309	Kirk Leong	Submitted
96-1869	Fremont Investment By Bay View	Postponed to 1-6-98

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
96-0979	The-Sen Tan	Withdrawn
96-1299	The-Sen Tan	Withdrawn
96-1766	Bhulabhai Patel	Withdrawn
96-1868	Catherine Joseph	Withdrawn
96-1877	Joseph Lauricella	Withdrawn
96-1878	Joseph Lauricella	Withdrawn
96-1879	Joseph Lauricella	Withdrawn
96-1880	Joseph Lauricella	Withdrawn
96-1881	James F. Zuckerman	Withdrawn
96-1883	Paul Senise	Withdrawn
96-1884	E L Aufdenkamp	Withdrawn
96-1921	Strong Hope Limited	Withdrawn
96-1922	Philip K. Conley	Withdrawn

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Friday, December 12, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for December 11, 1997 was approved as submitted by Board 1 on December 12, 1997

The agenda for this meeting
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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, December 12, 1997 at 9:45 a.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Ermelinda Trevino, Presiding

The Journal of Proceedings for December 11, 1997 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
96-0421	Five Star Parking	Postponed
96-2115	Five Star Parking	Postponed

RECESS

There being no further business, the Board, at the hour of 9:55 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter Fatooh, Hayes Miles, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
*95-2324	Robert M. Podesta	Continued to 1-6-98

*Ms. Trevino recused

There being no further business, the Board, at the hour of 3:10 p.m., recessed to reconvene Monday, December 15, 1997 at 9:30 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for December 12, 1997 was approved as submitted by Board 1 on December19, 1997.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, December 15, 1997 at 9:45 a.m.

Present: Owen Brady(alternate) Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:25 a.m., recessed to reconvene at 1:45 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Owen Brady(alternate) Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to Dec. 16, 1997
91-0052	Viacom Cablevision	Continued to Dec. 16, 1997
91-0053	Viacom Cablevision	Continued to Dec. 16, 1997
91-0749	Viacom Cablevision	Continued to Dec. 16, 1997
91-0750	Viacom Cablevision	Continued to Dec. 16, 1997
91-0751	Viacom Cablevision	Continued to Dec. 16, 1997
91-0752	Viacom Cablevision	Continued to Dec. 16, 1997
92-0132	TV Signal Corporation	Continued to Dec. 16, 1997
92-0134	Tele-Vue Systems Inc.	Continued to Dec. 16, 1997
93-3271	TV Signal Corporation	Continued to Dec. 16, 1997
94-2956	Viacom Cablevision	Continued to Dec. 16, 1997
95-1264	Viacom Cablevision	Continued to Dec. 16, 1997

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Tuesday, December 16, 1997 at 9:30 a.m.

John L. Taylor MC
Clerk

The Journal of Proceedings for December 15, 1997 was approved as submitted by Board 1 on December19, 1997.

The agenda for this meeting
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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, December 16, 1997 at 9:40 a.m.

Present: Owen Brady(alternate) Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate) Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to Dec. 18, 1997
91-0052	Viacom Cablevision	Continued to Dec. 18, 1997
91-0053	Viacom Cablevision	Continued to Dec. 18, 1997
91-0749	Viacom Cablevision	Continued to Dec. 18, 1997
91-0750	Viacom Cablevision	Continued to Dec. 18, 1997
91-0751	Viacom Cablevision	Continued to Dec. 18, 1997
91-0752	Viacom Cablevision	Continued to Dec. 18, 1997
92-0132	TV Signal Corporation	Continued to Dec. 18, 1997
92-0134	Tele-Vue Systems Inc.	Continued to Dec. 18, 1997
93-3271	TV Signal Corporation	Continued to Dec. 18, 1997
94-2956	Viacom Cablevision	Continued to Dec. 18, 1997
95-1264	Viacom Cablevision	Continued to Dec. 18, 1997

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Wednesday, December 17, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for December 16, 1997 was approved as submitted by Board 1 on December19, 1997.

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

875 Stevenson Street
Suite #400
San Francisco, CA 94103

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SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
WEDNESDAY, DECEMBER 17, 1997
9:30 A.M.
ROOM 430

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (All Day)

1) Public comment on any matter noticed for discussion.

2) Parcel No. 25-3741-32. Discussion and possible action to propose a raise of the base-year value for 201 Spear Street (transfer of ownership in December 1992) on Board's own motion. The subject of hearing will be all non-valuation issues with regard to the 1992 supplemental tax bill and base-year value.

ASSESSMENT
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SPECIAL MEETING
ASSESSMENT APPEALS BOARD NO. 1
WEDNESDAY, DECEMBER 17, 1997
9:30 A.M.
ROOM 430

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (All Day)

1) Public comment on any matter noticed for discussion.

2) Parcel No. 25-3741-32. Discussion and possible action to propose a raise of the base-year value for 201 Spear Street (transfer of ownership in December 1992) on Board's own motion. The subject of hearing will be all non-valuation issues with regard to the 1992 supplemental tax bill and base-year value.

The minutes for Board 1 for this meeting
are not available.

The agenda for Board 1 for this meeting is not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, December 18, 1997 at 10:10 a.m.

Present: Owen Brady(alternate) Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:50 p.m.

Present: Owen Brady(alternate) Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to Dec. 19, 1997
91-0052	Viacom Cablevision	Continued to Dec. 19, 1997
91-0053	Viacom Cablevision	Continued to Dec. 19, 1997
91-0749	Viacom Cablevision	Continued to Dec. 19, 1997
91-0750	Viacom Cablevision	Continued to Dec. 19, 1997
91-0751	Viacom Cablevision	Continued to Dec. 19, 1997
91-0752	Viacom Cablevision	Continued to Dec. 19, 1997
92-0132	TV Signal Corporation	Continued to Dec. 19, 1997
92-0134	Tele-Vue Systems Inc.	Continued to Dec. 19, 1997
93-3271	TV Signal Corporation	Continued to Dec. 19, 1997
94-2956	Viacom Cablevision	Continued to Dec. 19, 1997
95-1264	Viacom Cablevision	Continued to Dec. 19, 1997

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Friday, December 19, 1997 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for December 18, 1997 was approved as submitted by Board 1 on December19, 1997.

The agenda for Board 1 for this meeting
is not available.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, December 19, 1997 at 9:40 a.m.

Present: Owen Brady(alternate) Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 12:10 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 2:00 p.m., recessed to reconvene Monday, January 5, 1998 at 9:30 a.m.

John L. Taylor
Clerk

The Journal of Proceedings for December 19, 1997 was approved as submitted by Board 1 on January 6, 1997.